VERNMENT OF PUNJAB
(INDIA)



STATISTICAL ABSTRACT
OF
PUBLIC FINANCE
IN
PUNJAB
1978-79

Issued by :

THE ECONOMIC ADVISER TO GOVERNMENT, PUNJAB
CHANDIGARH

GOVERNMENT OF PUNJAB (INDIA)

Economic & Statistical Organisation



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PREFACE

The present publication is based on secondary data which have been collected from several documents. The information in this publication has been brought together and has been presented in a form which would make the understanding of the budgetary operations simpler.

The present Statistical Abstract of Public Finance, 1978-79 is Twelveth in series since reorganisation of the State. It gives the comparative position of Punjab viz-a-viz other States specially in respect of direct and indirect taxes, developmental and non-developmental expenditure, transactions of State Financial Corporations etc. It contains data for the years 1975-76 (Accounts), 1976-77 (Accounts), 1977-78 (Revised Estimates) and 1978-79 (Budget Estimates). Information on rates of taxes, cesses, levies and duties pertaining to Punjab is given in Part II of this Abstract.

Acknowledgement is made of the useful work done by Sarvshri Subhash Chand Singla, Technical Assistant, Chanan Singh, Statistical Assistant in the preparation of the Abstract and also to S. Gian Singh and Kumari Usha Rani, Computors for computation work. I am also thankful to S. K. S. Aulakh, Deputy Economic and Statistical Adviser for guiding and supervising this work.

Chandigarh :

1st June, 1979.

J. S. SANDHU

Economic Adviser to Government,
Punjab

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PUBLIC FINANCE STATISTICS AT A GLANCE

(Rs in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Total Revenue ..	30441·01	37641·40	41426·90	45348·58
(i) Tax Revenue ..	21098·08	24151·46	26242.26	28346·10
(ii) Non-Tax Revenue ..	9342.93	13489·94	15184.64	17002·48
2. Total Expenditure (Revenue) ..	27827·16	31590.12	34548·27	37754.95
(i) Development Expenditure ..	20077·51	22792.47	25064·28	27721·83
(ii) Non-Development Expenditure ..	7749·65	8797·65	9483.99	10033·12
3. Capital Expenditure ..	3602·67	8600·33	1291·96	5083·50
4. Net Savings of the State Government ..	3449.00	9327·00	8482·00	8549·00
5. Net Capital formation out of Budgetary Resources of the State Government ..	11770·00	20641.00	12498·00	19021.00
6. Income Generation by the State Government out of Budgetary Resources ..	13231.00	14960·00	18266·00	20185.00
7. Per Capita Revenue ..	28.06	24·72	26.71	28.76
8. Per Capita Direct Taxes (Rs.) ..	14·00	12·76	13.22	13·79
9. Per Capita Indirect Taxes (Rs.) ..	12 ·56	145.81	155·97	163·05
10. Per Capita Total Taxes (Rs.) ..	141·12	158·57	169.19	179·75
11. No. of Banking Institutions operating in Punjab ..	—	29·18	—	—
12. Loans sanctioned by the Punjab Financial Corporation ..	1044·17	721·73	798·07	—
13. Loans disbursed by the Punjab Financial Corporation ..	572·93	501·10	517.77	—

CHAPTER I

Budgetary Statistics of State Government

सत्यमेव जयते

BUDGETARY STATISTICS OF STATE GOVERNMENT

Consolidated Budgetary Position of State Government

Table No. 1.1 (Rs. in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977 78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
I. Revenue Account				
(a) Revenue ..	30441·01	37641·40	41426·90	45348·58
(b) Expenditure ..	27827·16	31590·12	34548·27	37754·95
(c) Surplus (+) or deficit (—) ..	2613·85	6051·28	6878·63	7593·63
II. Capital Account—				
(a) Receipts* ..	991·99	3317·03	(—)6992·84	(—)3776·60
(b) Disbursements ..	3602·67	8600·33	1291·96	5083·50
(c) Surplus (+) or deficit (—) ..	(— 2610·68	(—)5283·30	(—)8284·80	(—)8860·10
III. Over all surplus (+) or deficit (—) ..	3·17**	767·98	(—)1406·17	(—)1266·47
IV. Increase or decrease in cash balance..	3·16	767·98	(—)1406·17	(—)1266·47
(a) Opening Balance ..	(—)3668·10	(—)3664·94	(—)2896·96	(—)4303·13
(b) Closing Balance ..	(—3664·94	(—)2896·96	(—)4303·13	(—)5569·60

Note—*All these figures are taken as net.

Source.—Punjab Government Budgets.

**Difference is due to rounding of figures.

1. BUDGETARY STATISTICS OF STATE GOVERNMENT

Tax and Non-Tax Revenue of State Government

Table No. 1·2 (Rs. in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
I. Tax Revenue (A+B+C) ..	21098·08	24151·46	26242·26	28346·10
A. Tax on Income ..	2018·80	1793·60	1893·00	2015·00
(i) State Share of Income Tax ..	2018·79	1793·60	1893·00	2015·00
(ii) Profession Tax ..	0·01	—	—	
B. Taxes on Property and Capital Transaction ..	2169·29	1991·38	2118·26	2238·10
(i) Estate duty ..	25·31	33·22	33·00	33·00
(ii) Land Revenue ..	294·96	229·91	243·16	230·00
(iii) Urban Immovable Property Tax ..	1·12	0·19	0·10	0·10
(iv) Stamps ..	1599·57	1499·09	1600·60	1732·90
(v) Registration ..	248·33	228·97	241·40	242·10
C. Taxes on Commodities and Services ..	16910·00	20366·48	22231·00	24093·00
(i) State Excise Duties ..	4549·87	4904·58	5703·00	5713·00
(ii) Union Excise Duties ..	1774·17	2126·84	2277·00	2422·00
(iii) Sales Tax ..	7315·57	9612·41	9833·00	10922·00
(a) Central Sales Tax ..	1699·53	1898·31	2478·00	2633·00
(b) State Sales Tax ..	5060·67	7147·50	6743·00	7647·00
(c) Motor Spirit and Lubricants ..	555·37	566·60	612·00	642·00
(iv) Taxes on Vehicles ..	569·95	635·93	686·00	755·00
(v) Other Taxes and Duties* ..	2700·44	3086·72	3732·00	4281·00
II. Non-Tax Revenue (1+2+3+4)	9342·93	13489·94	15184·64	17002·48
1. Interest Receipts, Dividend and Profit ..	1415·97	2663·13	2005·53	3223·31
(a) Interest Receipts ..	1251·39	2553·21	1880·19	3053·25
(b) Dividend and Profit ..	164·58	109·92	125·34	170·06

*It includes Taxes and Duties on goods and passengers Electricity and Entertinment.

1. BUDGETARY STATISTICS OF STATE GOVERNMENT

Tax and Non-Tax Revenue of State Government

Table No. 1·2—Contd. (Rs. in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
2. GENERAL SERVICES ..	**614·09**	**582·63**	**946·00**	**829·17**
(a) Public Service Commission ..	0·96	2·91	0·80	1·47
(b) Police ..	89·14	60·28	110·47	89·40
(c) Jails ..	46·37	64·03	65·00	70·00
(d) Supplies and Disposals ..	1·52	2·08	2·50	2·50
(e) Stationery and Printing ..	28·17	44·03	58·32	59·92
(f) Public Works ..	63·72	77·04	69·00	84·00
(g) Other Administrative Services ..	275·70	145·07	347·70	238·09
(h) Contribution and recoveries towards pension and retirement benefits ..	32·10	30·30	33·33	33·33
(i) Miscellaneous General Services ..	76·41	156·89	258·88	250·46
3. SOCIAL AND COMMUNITY SERVICES ..	**699·70**	**758·22**	**997·44**	**1627·80**
(a) Education ..	119·86	137·65	144·00	170·29
(b) Art and Culture ..	0·25	0·53	0·20	0·21
(c) Medical ..	93·58	162·83	182·48	191·13
(d) Family Welfare ..	1·12	5·14	2·91	2·99
(e) Public Health, Sanitation and Water Supply ..	206·37	151·62	273·86	184·71
(f) Housing ..	21·05	24·38	25·00	26·00
(g) Urban Development ..	2·97	0·94	0·33	0·35
(h) Information and Publicity ..	2·76	3·19	3·00	3·00
(i) Labour and Employment ..	35·63	39·99	41·00	47·54
(j) Social Security and Welfare ..	197·10	180·20	271·56	945·58
(k) Other Social and Community Services ..	19·01	51·75	53·10	56·00

BUDGETARY STATISTICS OF STATE GOVERNMENT

Tax and Non-Tax Revenue of Government

Table No. 1.2—Concld. (Rs. in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
4. ECONOMIC SERVICES ..	6613·17	9485·96	11235·67	11322·20
(a) Co-operation ..	53·11	53·89	56·00	58·00
(b) Other General Economic Services ..	88·61	13·04	10·27	10·27
(c) Agriculture ..	120·23	322·64	170·71	174·36
(d) Minor Irrigation, Soil Conservation and Area Development ..	36·63	62·89	186·43	188·06
(e) Food and Nutrition ..	268·69	100·55	98·55	90·00
(f) Animal Husbandry ..	52·70	57·68	60·00	63·00
(g) Dairy Development ..	0·70	0·38	0·02	—
(h) Fisheries ..	10·85	10·47	16·50	18·00
(i) Forests ..	116·66	128·93	134·00	141·00
(j) Community Development ..	31·00	15·68	36·48	37·10
(k) Village and Small Industries ..	54·02	102·46	115·00	121·00
(l) Mines and Minerals ..	4·03	4·38	4·50	4·50
(m) Multipurpose River Projects ..	109·83	103·95	438·75	440·01
(n) Water and Power Development ..	3·14	1·22	1·05	1·06
(o) Irrigation, Navigation, Drainage and Flood Control Projects ..	710·51	724·10	755·26	757·14
(p) Civil Aviation ..	1·43	1·90	2·85	2·85
(q) Roads and Bridges ..	12·24	0·40	1200·30	2000·00
(r) Road and Water Transport ..	1793·05	2036·84	3112·00	3332·62
(s) Tourism ..	3·79	13·72	25·65	28·25
(t) Grant-in-aid from Central Government ..	3141·95	5730·84	4811·95	3854·98
Total Revenue I+II ..	30441·01	37641·40	41426·90	45348·58

Source :—Punjab Government Budgets.

*It includes Taxes and Duties on goods and passengers, Electricity and Entertainment.

BUDGETARY STATISTICS OF STATE GOVERNMENT

Total Revenue Expenditure of State Government

Table No. 1·3 (Rs. in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 Budget (Estimates)
1	2	3	4	5
Total Revenue expenditure of State Govt. (A+B+C+D) ..	7704·21	8729·44	9412·39	9957·99
A General Services (a+b+c+d+e)				
(a) Organs of the State ..	357·94	358·47	423·86	423·92
1. State Legislature, Governor and Council of Ministers ..	124·88	119·87	127·47	135·08
2. Administration of Justice ..	198·30	213·36	248·76	272·67
3. Election ..	34·76	25·24	47·63	16·17
(b) Fiscal Services 1 to 8 ..	467·17	522·54	572·58	760·97
1. Land Revenue ..	238·78	248·05	294·08	437·07
2. Stamps and Registration ..	20·00	18·75	28·90	32·66
3. Collections of other Taxes on property and capital ..	1·74	0·50	0·15	—
4. State Excise ..	52·95	65·16	59.61	72·38
5. Sales Tax ..	121·25	136·45	139·70	146·69
6. Taxes on Vehicles ..	15·40	18·89	19·91	16·96
7. Other Taxes and duties on commodities and Services ..	21·43	22·88	27·30	31·17
8. Other Fiscal Services ..	15·62	11·86	2·93	24·04
(c) Interest payments and Services Debt (1+2) ..	3269·66	4018·55	4533·13	4660·24
(1) Appropriation for Reduction of Avoidance of Debt ..	519·33	511.79	501·04	490·29
2. Interest payment ..	2750·33	3506·76	4032·09	4169.95
(d) Administrative Services ..	3140·93	3380·23	3275·04	3494·40
1. Secretariat General Services ..	154·11	170·41	184·41	202·02
2. District Administration ..	245·34	281·03	289·35	282·96
3. Police ..	1596·35	1825·86	1742·27	1845·58
4. Jails ..	182·76	220·28	195·60	190·47
5. Stationary and Printing ..	201·35	211·55	226·52	315·20

1 BUDGETARY STATISTICS OF STATE GOVERNMENT

Total Revenue Expenditure of State Government

Table No. 1·3—concld. (Rs. in lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
6. Public Works ..	500·12	367·13	301·01	292·51
7. Other Administrative services ..	260·90	303·97	335·88	365·66
(c) Pension and Miscellaneous* General Services (1+2)	448·51	449·65	607·78	618·46
1. Pension and other Retirement Benefits ..	406·53	412·19	567·49	563·67
2. Miscellaneous General Services ..	41·98	37·46	40·29	54·79
B. Social and Community Services :— (1 to 6)	11095·35	13253·84	13812·98	15001·61
1. Education, Art and Culture ..	6481·86	7644·36	7777·46	8197·12
2. Medical, Public Health and Family Welfare ..	2863·04	2763·20	3126·74	3692·38
3. Housing and Urban Development ..	163·89	227·90	271·82	172·60
4. Labour and Employment ..	320·27	336·62	373·96	482·53
5. Social Security and Welfare ..	984·97	1474·77	1666·03	2119·98
6. Other Social and Community Services ..	281·32	1406·99	596·97	337·00
C. Economic Services **:—(1 to 5) ..	8982·16	9538·63	11251·30	12720·22
1. General Economic Services ..	309·63	362·85	459·87	617·01
2. Agriculture and Allied Services ..	3467·66	3280·20	4227·86	4579·13
3. Industry and Minerals ..	355·85	406·09	354·98	387·93
4. Water and Power Development Services ..	1458·82	1594·65	1923·82	2023·78
5. Transport and Communications ..	3390·20	3894·84	4284·77	5112·37
D. Grant-in-aid and Contributions ..	45·44	68·21	71·60	75·13
Total Revenue Expenditure of the State Govt. (A+B+C+D) ..	27827·16	31590·12	34548·27	37754·95

Source :—Punjab Government Budgets.

*Other Administrative Services include Public Service Commission, Treasury and Accounts Administration and Supplies and Disposals.

**Other Social and Community Services include Secretariat, Information and Publicity and Relief on account of Natural Clamities.

1. BUDGETARY STATISTICS OF STATE GOVERNMENT

Capital Expenditure outside the Revenue Accounts

Table No. 1·4 (Rs in Lakhs)

Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
A. Capital Account of General Services (1+2+3)	66·03	71·10	98·36	151·39
1. Capital outlay on Public Works ..	65·68	71·09	91·44	144·74
2. Capital outlay on printing and Stationery and other Administrative Services	0·35	0·01	6·92	6·65
3. Capital outlay on Miscellaneous General Services	—	—	—	—
B. Capital Account of Social and Community Services (1+2+3+4)	898·60	985·00	549·38	(—)305·02
1. Capital Outlay on Education, Art and Culture	40·97	34·65	21·46	43·04
2. Capital Outlay on Medical, Family Welfare, Public Health Sanitation and Water Supply ..	129·46	126·18	123·65	196·80
3. Capital outlay on Housing and Urban Development	576·04	697·87	325·50	(—)601·00
4. Capital outlay on other Social and Community Services including Labour and Employment*	152·13	126·30	78·77	56·14
C. Capital Account of Economic Services (1+2+3+4+5)	2638·04	7544·23	644·22	5237·13
1. Capital Account of General Economic Services	(—)618·97	389·10	(—)471·85	261·00
2. Capital outlay on Agriculture and Allied Services	1023·87	3252·74	(—)3312·97	(—)664·64
3. Capital Account of Industry and Minerals	440·35	822·02	854·49	894·43
4. Capital Account of water and Power Development	1113·58	2009·14	2576·30	3606·14
5. Capital Account of Transport and Communication	679·21	1071·23	998·25	1140·20
Total Capital Expenditure outside the Revenue Accounts	3602·67	8600·33	1291·96	5083·50

Source:—Punjab Government Budgets.

*Capital outlay on other Social and community Services include Capital outlay on Information and Publicity, Social Security and welfare.

1. BUDGETARY STATISTICS OF STATE GOVERNMENT

Loan Account of the State Government (Receipts)

Table No. 1·5 (Rs. in Lakhs)

Serial No.	Heads	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
	Total Receipt (Net)	991·99	3317·03	(—)6992·84	(—)3776·60
1.	Public Debt (Net)	7203·72	7973·18	(—)1905·14	2006·68
2.	Loans and Advances (Net)	(—)5648·24	(—)8572·62	(—)5502·20	(—)7520·50
3.	Inter-State Settlement (Net)	--	37·01	224·36	202·52
4.	Contingency Fund (Net)	203·00	84·14	--	—
5.	Public Account (Net)	664·91	594·93	643·91	449·61
6.	Reserve Fund (Net)	(—)605·52	223·78	(—)16·02	391.27
7.	Deposits and Advances (Net)	879·36	3346·20	(—)1409·94	122·88
8.	Suspense and Miscellaneous (Net)	(—)1283·61	18·60	872·49	571·01
9.	Remittance (Net)	(—)421·63	(—)378·19	100·00	—

Source : Punjab Government Budgets.

BUDGETARY STATISTICS OF STATE GOVERNMENT

Percentage of Tax Revenue to Total State Income Estimates at Current Prices

Table No. 1·6

(Rs. in lakhs)

Serial No.	Heads	1970-71 (Accounts)	1971-72 (Accounts)	(1972-73 (Accounts)	1973-74 (Accounts)	1974-75 (Accounts)	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (R.E.)	1978-79 (B.E)
1	2	3	4	5	6	7	8	9	10	11
1.	Total State Income Estimates at Current Prices ..	138184	147776	163529	204561	221292	236168	273297	306134	—
2.	Total Tax Revenue* ..	10426	11512	13542	15160	18054	21098	24151	26242	28346
3.	Tax Revenue (2) as Percentage of State Income (1) ..	7·55	7·79	8·28	7·41	8·16	8·93	8·84	8·57	—

Source : Economic and Statistical Organisation, Punjab.

*Tax levied by the Local Bodies have not been included.

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CHAPTER 2

Tax Revenue of State Governments

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1 (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Andhra Pradesh				
1. State's share of Income Tax ..	5697	5061	5415	5737
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	70	82	82	82
4. Land Revenue ..	4847	2549	1609	2797
5. Urban Immovable Property Tax ..	34	29	35	40
6. Agricultural Income Tax ..	—	—	—	—
Total ..	10648	7721	7141	8656

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1 (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Assam				
1. State's share of Income Tax	1864	1657	1716	1878
2. Profession Tax	54	60	65	70
3. Estate Duty	21	24	24	24
4. Land Revenue	717	318	350	400
5. Urban Immovable Property Tax	—	—	—	—
6. Agricultural Income Tax	1294	1744	1781	1885
Total	3950	3803	3936	4257

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1—contd. (Rs in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Bihar					
1 State's share of Income Tax	..	7055	6268	6716	6946
2 Profession Tax	..	—		—	—
3 Estate Duty	..	80	94	94	94
4 Land Revenue	..	2176	2081	2462	1759
5 Urban Immovable Property Tax	..	—	—	—	—
6 Agricultural Income Tax	..	14	15	19	19
Total	..	9325	8458	9291	8818

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1 (Rs in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Gujarat					
1. State's share of Income Tax	..	4074	3620	3820	4067
2. Profession Tax	..	—	364	383	398
3. Estate Duty	..	42	48	48	48
4. Land Revenue	..	867	753	750	750
5. Urban Immovable Property Tax	..	—	—	5	5
6. Agricultural Income Tax	..	—	—	—	—
Total	..	4983	4785	5006	5268

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No 2.1—Contd- (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Haryana				
1. State's share of Income Tax ..	1300	1000	1339	1404
2. Profession Tax ..	53	52	10	—
3. Estate Duty ..	18	9	19	20
4. Land Revenue ..	654	576	597	567
5. Urban Immovable Property Tax ..	114	147	50	152
6. Agricultural Income Tax ..	—	—	—	—
Total ..	2139	1784	2015	2143

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1 (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Himachal Pradesh				
1. State's share of Income Tax ..	440	391	410	430
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	6	7	5	5
4. Land Revenue ..	91	70	74	70
5. Urban Immovable Property Tax ..	—	—	—	—
6. Agricultural Income Tax ..	—	—	—	—
Total ..	537	468	489	505

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1—*contd.*

(Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Jammu and Kashmir				
1. State's share of Income Tax ..	595	550	681	714
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	6	7	7	7
4. Land Revenue ..	80	65	65	64
5. Urban Immovable Property Tax ..	4	8	8	9
6. Agricultural Income Tax ..	—	—	—	—
Total ..	685	630	761	794

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1

(Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Karnataka				
1. State's share of Income Tax ..	3913	3458	3600	3940
2. Profession Tax ..	—	343	430	450
3. Estate Duty ..	46	54	54	54
4. Land Revenue ..	709	425	425	600
5. Urban Immovable Property Tax ..	—	—	—	50
6. Agricultural Income Tax ..	302	430	750	650
Total ..	4910	4710	5264	5744

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1—*contd.*

(Rs. in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (budget Estimates)
1		2	3	4	5
Kerala					
1. State's share of Income Tax	..	2878	2557	2648	2898
2. Profession Tax	..	5	4	6	61
3. Estate Duty	..	38	44	77	44
4. Land Revenue	...	350	320	349	353
5. Urban Immovable Property Tax	..	10	42	35	30
6. Agricultural Income Tax	..	723	643	600	650
Total	..	4004	3610	3715	4036

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1

(Rs in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Madhya Pradesh					
1. State's share of Income Tax	..	5359	4761	4931	5397
2. Profession Tax	..	150	169	130	140
3. Estate Duty	..	60	70	73	73
4. Land Revenue	..	2501	1978	1284	1376
5. Urban Immovable Property Tax	..	315	94	75	60
6. Agricultural Income Tax	...	—	—	—	—
Total	..	8385	7072	6493	7046

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1—contd

(Rs in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Maharashtra					
1. State's share of Income Tax	..	8112	7207	7464	8169
2. Profession Tax	..	1376	1723	1770	1823
3. Estate Duty	..	32	35	88	88
4. Land Revenue	..	1564	1859	2124	2124
5. Urban Immovable Property Tax	..	—	—	—	—
6. Agricultural Income Tax	..	24	9	8	8
Total	..	11108	10833	11454	12212

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1

(Rs in lakhs)

Items		1975-66 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Manipur					
1. State's share of Income Tax	..	132	117	122	133
2. Profession Tax	..	—	—	—	—
3. Estate Duty	..	1	2	1	2
4. Land Revenue	..	35	21	33	47
5. Urban Immovable Property Tax	..	—	—	—	—
6. Agricultural Income Tax	..	—	—	—	—
Total	..	168	140	156	182

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1—contd.

(Rs. in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Meghalaya					
1. State's share of Income Tax	..	132	117	122	133
2. Profession Tax	..	4	5	4	5
3. Estate Duty	..	2	2	2	2
4. Land Revenue	..	5	5	6	6
5. Urban Immovable Property Tax	..	—	—	—	—
6. Agricultural Income Tax	..	—	—	—	—
Total	..	143	129	134	146

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes of the States

Table No. 2·1

(Rs. in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Nagaland					
1. State's share of Income Tax	..	66	59	62	66
2. Profession Tax	..	6	7	7	7
3. Estate Duty	..	1	1	1	1
4. Land Revenue	..	3	4	5	4
5. Urban Immovable Property Tax	..	—	—	—	—
6. Agricultural Income Tax	..	—	—	—	—
Total	..	76	71	75	78

TAX REVENUE OF STATE GOVERNMENTS

rect Taxes in the States

Table No. 2.1—*contd* (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Orissa				
1. Stat's share of Income Tax ..	2738	2433	2567	2733
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	32	36	36	38
4. Land Revenue ..	319	439	250**	253**
5. Urban Immovable Property Tax ..	—	—	—	—
6. Agricultural Income Tax ..	8	7	9	8
Total ..	3097	2915	2862	3032

**To unsure uniformity in presentation of data, Royalty on Mines and Minerals under Land evenue has been transfered to Royalty on Mines and Minerals Concession Fees under Economic rvices.

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1 (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Punjab				
1. State's share of Income Tax ..	2019	1793	1893	2015
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	25	33	33	33
4. Land Revenue ..	132	118	125	122
5. Urban Immovable Property Tax ..	1	—	—	—
6. Agricultural Income Tax ..	—	—	—	—
Total ..	2177	1944	2051	2160

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1—*contd.* (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Rajasthan				
1. State's share of Income Tax ..	3303	2935	3117	3315
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	37	43	43	45
4. Land Revenue ..	1563	1179	750	1150
5. Urban Immovable Property Tax ..	61	96	100	250
6. Agricultural Income Tax ..	1	—	—	—
Total ..	4965	4253	4010	4760

2. TEX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No 2·1 (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Sikkim				
1. State's share of Income Tax ..	12	14	13	14
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	—	—	—	—
4. Land Revenue ..	4	5	3	3
5. Urban Immovable Property Tax ..	—	—	—	—
6. Agricultural Income Tax ..	—	—	—	—
Total ..	16	19	16	17

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1—*contd* (Rs in Lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Tamil Nadu					
1. State's share of Income Tax	..	5829	5179	5465	5738
2. Profession Tax	..	—	—	—	—
3. Estate Duty	..	65	79	75	78
4. Land Revenue	..	1153	509	167	212
5. Immovable Property Tax	..	216	269	244	345
6. Agricultural Income Tax	..	240	244	250	250
Total	..	7503	6280	6201	6623

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2·1 (Rs in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Tripura					
1. State's share of Income Tax	..	198	176	186	200
2. Profession Tax	..	17	7	8	10
3. Estate Duty	..	3	3	2	3
4. Land Revenue	..	71	60	25	25
5. Urban Immovable Property Tax	..	—	—	—	—
6. Agricultural Income Tax	..	1	4	2	1
Total	..	290	250	223	239

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1—contd

(Rs in Lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Utter Pradesh				
1. State's share of Income Tax ..	11180	9933	10287	11250
2. Profession Tax ..	54	16	20	20
3. Estate Duty ..	130	152	156	156
4. Land Revenue ..	4037	3955	2929	2830
5. Urban Immovable Property Tax ..	25	4	5	5
6. Agricultural Income Tax ..	1	—	—	—
Total ..	15427	14060	13397	14270

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.1—concld.

(Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
West Bengal				
1. State's share of Income Tax ..	6526	5798	7619	6575
2. Profession Tax ..	—	—	—	—
3. Estate Duty ..	105	74	74	74
4. Land Revenue ..	1096	1015	1450	589
5. Urban Immovable Property Tax ..	4	21	35	35
6. Agricultural Income Tax ..	241	359	429	439
Total ..	7973	7267	9607	7712

Source:—Reserve Bank of India, Bulletin, December, 1968

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2 (Rs. in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Andhra Pradesh					
1. Share of Union Excise	..	7037	8442	9073	9701
2. General Sales Tax	..	11328	12846	13488	14430
3. Central Sales Tax	..	2439	1990	1775	1899
4. Sales Tax on Motor Spirit	..	—	—	—	—
5. Purchase Tax on Sugarcane	..	341	428	300	200
6. Taxes on Vehicles	..	2798	3077	3223	3438
7. Taxes on Passengers and Goods	..	—	—	—	—
8. Entertainment Tax	..	1484	1507	1696	1698
9. State Excise Duties	..	7593	9652	9503	10459
10. Electricity Duties	..	8	38	16	16
11. Surcharge on cash crops and Cess on Sugarcane	..	—	—	—	—
12. Other Taxes and Duties	..	—	—	—	—
13. Stamps and Registration	..	1683	1968	1958	2109
Total	..	34711	40148	41092	43950

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2·2—contd. (Rs. in lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Assam					
1. Share of Union Excise Duties	..	2270	2723	2945	3121
2. General Sales Tax	..	1348	1525	1600	1756
3. Central Sales Tax	..	699	637	550	621
4. Sales Tax on Motor Spirit	..	671	692	800	805
5. Purchase Tax on Sugarcane	..	—	—	—	—
6. Taxes on Vehicles	..	239	270	312	330
7. Taxes on Passengers and Goods	..	93	119	125	135
8. Entertainment Tax	..	159	188	220	219
9. State Excise Duties	..	295	387	408	408
10. Electricity Duties	..	42	51	53	57
11. Surcharge on cash crops and Cess on Sugarcane	..	—	—	—	
12. Other Taxes and Duties	..	93	95	100	125
13. Stamps and Registration	..	229	235	245	254
Total	..	6138	6922	7358	7831

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—contd.

(Rs. in Lakhs)

Items		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Bihar					
1. Share of Union-Excise Duties	..	9375	11248	12134	12865
2. General Sales Tax	..	7827	9829	9176	9926
3. Central Sales Tax	..	1420	1556	3051	3301
4. Sales Tax on Motor Spirit	..	23	15	—	—
5. Purchase Tax on Sugarcane	..	221	249	254	255
6. Taxes on Vehicles	..	836	796	884	886
7. Taxes on Passengers and Goods	..	492	662	615	690
8. Entertainment Tax	..	468	786	625	720
9. State Excise Duties	..	2589	2501	2800	2162
10. Electricity Duties	..	844	753	935	986
11. Surcharge on cash crops and Cess on Sugarcane	..	—	—	—	—
12. Other Taxes and Duties	..	19	—	—	—
13. Stamps and Registration	..	1707	1603	1739	1850
Total	..	25821	29998	32213	33641

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—contd.

(Rs. in Lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Gujarat				
1. Share of Union Excise Duties ..	4200	5035	5395	5738
2. General Sales Tax	11204	14025	14758	15965
3. Central Sales Tax ..	3353	4567	4911	5100
4. Sales Tax on Motor Spirit ..	1028	1243	1316	1364
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	1162	1382	1491	1600
7. Taxes on Passengers and Goods ..	1961	2297	2552	2714
8. Entertainment Tax ..	1003	1231	1344	1461
9. State Excise Duties ..	126	252	249	268
10. Electricity Duties ..	1177	1877	2129	2391
11. Surcharge on cash crops and Cess of Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	363	537	388	426
13. Stamps and Registration ..	1354	1291	1563	1696
Total ..	26931	33737	36096	38723

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—contd.

(Rs. in Lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Haryana				
1. Share of Union Excise Duties ..	1396	949	1680	1807
2. General Sales Tax ..	2804	3283	4174	4779
3. Central Sales Tax ..	1822	2721	2650	3045
4. Sales Tax on Motor Spirit ..	204	272	320	337
5. Purchase Tax on Sugarcane ..	120	119	168	185
6. Taxes on Vehicles ..	535	679	726	775
7. Taxes on Passengers and Goods ..	1526	1727	1936	2130
8. Entertainment Tax ..	374	400	450	500
9. State Excise Duties ..	2106	2352	2450	2600
10. Electricity Duties ..	469	690	680	990
11. Surcharge on cash crops and cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	—	—	—	—
13. Stamps and Registration ..	914	789	950	970
Total	12270	13981	16184	18118

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—contd.

(Rs. in Lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Himachal Pradesh				
1. Share of Union Excise Duties ..	532	637	688	738
2. General Sales Tax ..	434	525	649	600
3. Central Sales Tax ..	20	27	22	20
4. Sales Tax on Motor Siprit ..	18	19	19	19
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	69	80	85	90
7. Taxes on Passengers and Goods ..	202	239	265	204
8. Entertainment Tax ..	39	42	43	44
9. State Excise Duties ..	600	725	698	600
10. Electricity Duties ..	9	13	15	15
11. Surcharge on cash crops and Cess on Sugarcane ..	—	50	45	58
12. Other Taxes and Duties ..	—	—	—	—
13. Stamps and Registration ..	93	113	117	123
Total ..	2016	2470	2646	2571

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—contd. (Rs in Lakhs)

	1975-76 (Accounts)	1976-77 (Accounts)	77-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Jammu and Kashmir				
1. Share of Union Excise Duties ..	736	810	879	885
2. General Sales Tax ..	616	557	655	698
3. Central Sales Tax ..	—	—	—	—
4. Sales Tax on Motor Spirit ..	41	93	95	100
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	114	90	130	133
7. Taxes on Passengers and Goods ..	60*	97*	123*	104*
8. Entertainment Tax ..	90	115	120	130
9. State Excise Duties ..	664	750	823	893
10. Electricity Duties ..	33	27	28	32
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	—	—	—	—
13. Stamps and Registration ..	73	72	80	90
Total ..	2427	2611	2933	3125

*To ensure uniformity in presentation of data, road toll receipt are excluded, from revenues from taxes on goods and passengers and are known as non-Tax revenue from economic Services.

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—Contd (Rs. in Lakhs)

		1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Karnataka					
1. Share of Union Excise Duties	..	4706	5642	6119	6732
2. General Sales Tax	..	9482	10964	11900	12900
3. Central Sales Tax	..	2305	2766	2950	3300
4. Sales Tax on Motor Spirit	..	—	—	—	—
5. Purchase Tax on Sugarcane	..	—	—	—	—
6. Taxes on Vehicles	..	1563	2492	2885	3050
7. Taxes on Passengers and Goods	..	856	260	18	5
8. Entertainment Tax	..	1155	1459	1640	1770
9. State Excise Duties	..	5201	5226	5600	5800
10. Electricity Duties	..	697	909	615	700
11. Surcharges on cash crops and Cess on Sugarcane	..	—	—	—	—
12. Other Taxes and Duties	..	324	573	620	640
13. Stamps and Registration	..	1079	1078	1400	1300
Total	..	27368	31369	33747	36197

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—contd.

(Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Kerala				
1. Share of Union Excise Duties ..	3254	3894	4213	4466
2. General Sales Tax ..	8974	9718	10054	11287
3. Central Sales Tax ..	818	1042	1164	1213
4. Sales Tax on Motor Spirit ..	—	—	—	—
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	925	1713	1915	1935
7. Taxes on Passengers and Goods ..	250	51	26	20
8. Entertainment Tax ..	86	28	7	—
9. State Excise Duties ..	2154	3103	3615	3995
10. Electricity Duties ..	344	457	463	505
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	—	—	—	
13. Stamps and Registration ..	1331	1529	1601	1685
Total ..	18136	21535	23060	25106

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

(Rs. in lakhs)

Table No. 2.2—contd.

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Madhya Pradesh				
1. Share of Union Excise Duties ..	6731	8136	8721	9246
2. General Sales Tax ..	8982	9528	11208	12421
3. Central Sales Tax ..	2743	3125	3000	3240
4. Sales Tax on Motor Spirit ..	—	—	—	—
5. Purchase Tax on Sugarcane ..	13	5	7	—
6. Taxes on Vehicles ..	759	861	938	1010
7. Taxes on Passengers and Goods ..	1349	2533	3133	3445
8. Entertainment Tax ..	718	794	864	921
9. State Excise Duties ..	3541	3803	4200	4500
10. Electricity Duties ..	760	799	850	950
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	7	10	8	12
13. Stamps and Registration ..	1308	1257	1420	1490
Total ..	26911	30851	34349	37235

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2·2 contd

(Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Maharashtra				
1. Share of Union Excise Duties ..	8009	9595	10480	11095
2. General Sales Tax ..	24307	28412	30774	33902
3. Central Sales Tax ..	8598	11215	11558	12483
4. Sales Tax on Motor Spirit ..	2224	2503	2703	2919
5. Purchase Tax on Sugarcane ..	1875	1780	2368	2496
6. Taxes on Vehicles ..	2321	2583	2828	3096
7. Taxes on Passengers and Goods ..	3040	2910	3151	3429
8. Entertainment Tax ..	3139	3466	3714	4040
9. State Excise Duties ..	3492	4099	4885	5455
10. Electricity Duties ..	2784	3198	3366	3715
11. Surcharge on cash crops and Cess on Sugarcane ..	—	25	—	—
12. Other Taxes and Duties ..	1833	1972	1969	2041
13. Stamps and Registration ..	2019	2243	2357	2440
Total ..	63641	74001	80153	87111

TAX REVENUE OF STATE GOVERNMENTS
Indirect Taxes in the States

Table No. 2.2—*contd.*

(Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Manipur				
1. Share of Union Excise Duties ..	172	206	227	235
2. General Sales Tax ..	96*	104*	141*	155*
3. Central Sales Tax ..	—	—	—	—
4. Sales Tax on Motor Spirit ..	—	—	—	—
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	15	18	25	27
7. Taxes on Passenges and Goods ..	—	—	—	25
8. Entertainment Tax ..	—	21	—	—
9. State Excise Duties ..	18	28	28	31
10. Electricity Duties ..	—	—	—	—
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	22	24
12. Other Taxes and Duties ..	19	—	—	—
13. Stamps and Registration ..	11	13	14	15
Total ..	331	390	457	512

*Break ups are not available.

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—*contd.*

(Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Meghalaya				
1. Share of Union Excise Duties	158	190	200	218
2. General Sales Tax	80	99	94	107
3. Central Sales Tax	7	8	7	8
4. Sales Tax on Motor Spirit	34	23	31	34
5. Purchase Tax on Sugarcane	—	—	—	—
6. Taxes on Vehicles	20	23	25	27
7. Taxes on Passengers and Goods	10	15	15	16
8. Entertainment Tax	17	18	20	20
9. State Excise Duties	30	38	40	43
10. Electricity Duties	2	3	5	5
11. Surcharge on cash crops and Cess on Sugarcane	—	—	—	—
12. Other Taxes and Duties	—	—	—	—
13 Stamps and Registration	9	11	11	11
Total	367	428	448	489

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2– *contd.*

(Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Nagaland				
1. Share of Union Excise Duties	88	105	113	119
2. General Sales Tax	76	77	90	100
3. Central Sales Tax	1	1	1	1
4. Sales Tax on Motor Spirit	6	5	7	8
5. Purchase Tax on Sugarcane	—	—	—	—
6. Taxes on Vehicles	11	15	15	17
7. Taxes on Passengers and Goods	—	—	—	—
8. Entertainment Tax	6	7	7	7
9. State Excise Duties	107	80	80	83
10. Electricity Duties	—	—	—	—
11. Surcharge on cash crops and Cess on Sugarcane	—	—	—	
12. Other Taxes and Duties	–	—	—	—
13. Stamps and Registration	3	3	3	3
Total	298	293	316	338

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No.2.2—*contd.* (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Orissa				
1. Share of Union Excise Duties ..	3376	4052	4353	4616
2. General Sales Tax ..	2929	3069	3493	3811
3. Central Sales Tax ..	791	1549	2393	1774
4. Sales Tax on Motor Spirit ..	84	89	214	231
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	571	556	582	601
7. Taxes on Passengers and Goods ..	196	219	241	260
8. Entertainment Tax ..	132	174	191	210
9. State Excise Duties ..	613	669	760	760
10. Electricity Duties ..	673	795	767	840
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	—	—	—	—
13. Stamps and Registration ..	525	516	533	561
Total ..	9890	11688	13527	13674

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—*contd.* (Rs in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Punjab				
1. Share of Union Excise Duties ..	1774	2127	2277	2422
2. General Sales Tax ..	5061	7147	6743	7647
3. Central Sales Tax ..	1700	1898	2478	2633
4. Sales Tax on Motor Spirit ..	555	567	612	642
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	570	636	686	755
7. Taxes on Passengers and Goods ..	1454	1630	1966	2152
8. Entertainment Tax ..	620	656	836	919
9. State Excise Duties ..	4550	4905	5703	5713
10. Electricity Duties ..	620	801	930	1210
11. Surcharge on cash crops and Cess on Sugarcane ..	163	112	118	118
12. Other Taxes and Duties ..	6	—	—	—
13. Stamps and Registration ..	1848	1728	1842	1975
Total ..	18921	22207	24191	26186

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

(Rs. in lakhs)

Table No. 2.2—*Contd.*

Items		1975-76 (Accounts)	1976-77 (Accouuts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1		2	3	4	5
Rajasthan					
1. Share of Union Excise Duties	..	4109	4926	5317	5637
2. General Sales Tax	..	5672	7003	8430	9372
3. Central Sales Tax	..	1088	1426	1570	1766
4. Sales Tax on Motor Spirit	..	—	—	—	—
5. Purchase Tax on Sugarcane	..	—	—	—	—
6. Taxes on Vehicles	..	652	694	800	840
7. Taxes on Passengers and Goods	..	991	1118	1250	1450
8. Entertainment Tax	..	368	444	485	520
9. State Excise Duties	..	1954	2294	2800	2750
10. Electricity Duties	..	193	247	280	310
11. Surcharge on cash crops and Cess on Sugarcane	..	22	58	5	5
12. Other Taxes and Duties	..	—	—	—	—
13. Stamps and Registration	..	515	608	803	867
Total	..	15564	18818	21740	23517

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

(Rs. in lakhs)

Table No. 2.2—*Contd.*

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-89 (Budget Estimates)
1	2	3	4	5
Sikkim				
1. Share of Union Excise Duties ..	—	—	—	—
2. General Sales Tax ..	23	37	32	36
3. Central Sales Tax ..	—	—	—	—
4. Sales Tax on Motor Spirit ..	—	—	—	—
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	3	4	5	6
7. Taxes on Passengers and Goods ..	—	—	—	—
8. Entertainment Tax ..	2	2	3	3
9. State Excise Duties ..	57	80	75	80
10. Electricity Duties ..	—	—	—	—
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	23	13	15	16
13. Stamps and Registration ..	2	1	2	2
Total ..	**110**	**137**	**132**	**143**

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—*Contd.* (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Tamil Nadu				
1. Share of Union Excise Duties ..	6343	7593	8186	8759
2. General Sales Tax ..	15594	16506	17761	18860
3. Central Sales Tax ..	3327	4242	4549	4673
4. Sales Tax on Motor Spirit ..	1972	2186	2256	2370
5. Purchase Tax on Sugarcane ..	234	121	150	200
6. Taxes on Vehicles ..	4401	4859	5057	5244
7. Taxes on Passengers and Goods ..	—	—	—	—
8. Entertainment Tax ..	1971	2397	2407	2440
9. State Excise Duties ..	310	466	403	407
10. Electricity Duties ..	103	614	357	357
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	—	—	—	—
13. Stamps and Registration ..	2389	2222	2298	2393
Total ..	36644	41206	43424	45703

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—*Contd.* (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Tripura				
1. Share of Union Excise Duties ..	247	295	315	338
2. General Sales Tax ..	—	42*	80*	90*
3. Central Sales Tax ..	—	—	—	—
4. Sales Tax on Motor Spirit .	—	—	—	—
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	19	22	22	23
7. Taxes on Passengers and Goods ..	—	—	—	—
8. Entertainment Tax ..	—	17	17	19
9. State Excise Duties ..	17	19	19	21
10. Electricity Duties ..	—	—	—	—
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	16	—	—	—
13. Stamps and Registration ..	34	29	35	36
Total ..	333	424	488	527

* Break ups are not available.

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.2—*Contd.* (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
Uttar Pradesh				
1. Share of Union Excise Duties ..	14375	17260	18681	19799
2. General Sales Tax ..	16024	18457	18200	19000
3. Central Sales Tax ..	1658	2347	1800	2000
4. Sales Tax on Motor Spirit ..	1350	1615	1550	1600
5. Purchase Tax on Sugarcane ..	1794	1898	1751	1901
6. Taxes on Vehicles ..	1723	1751	1773	1950
7. Taxes on Passengers and Goods ..	2336	2635	2574	2674
8. Entertainment Tax ..	1761	2023	1999	2071
9. State Excise Duties ..	4878	6407	6600	5003
10. Electricity Duties ..	1094	583	568	601
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	5	—	—	—
13. Stamps and Registration ..	2596	3775	3773	3954
Total ..	49594	58751	59269	60553

TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No.2.2—*Concld.* (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revisd Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
West Bengal				
1. Share of Union Excise Duties ..	6783	8133	8827	9353
2. General Sales Tax ..	9954	11252	14164	16176
3. Central Sales Tax ..	4681	5402	5775	6160
4. Sales Tax on Motor Spirit ..	1277	1593	1760	1925
5. Purchase Tax on Sugarcane ..	—	—	—	—
6. Taxes on Vehicles ..	1021	1279	1485	1658
7. Taxes on Passengers and Goods ..	1878	2463	2315	2675
8. Entertainment Tax ..	1397	1541	1725	2172
9. State Excise Duties ..	2655	2644	3150	3455
10. Electricity Duties ..	1283	1396	2066	2090
11. Surcharge on cash crops and Cess on Sugarcane ..	—	—	—	—
12. Other Taxes and Duties ..	643	361	276	361
13. Stamps and Registration ..	1967	2095	2470	2560
Total	33539	38159	44013	48585

2 TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

Table No. 2.3

(Rs. in lakhs)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	10648	7721	7141	8656
2. Assam ..	3950	3803	3936	4257
3. Bihar ..	9325	8458	9291	8818
4. Gujarat ..	4983	4785	5006	5268
5. Haryana ..	2139	1784	2015	2143
6. Himachal Pradesh ..	537	468	489	505
7. Jammu and Kashmir ..	685	630	761	794
8. Karnataka ..	4970	4710	5264	5744
9. Kerala ..	4004	3610	3715	4036
10. Madhya Pradesh ..	8385	7072	6493	7046
11. Maharashtra ..	11108	10833	11454	12212
12. Manipur ..	168	140	156	182
13. Meghalaya ..	143	129	134	146
14. Nagaland ..	76	71	75	78
15. Orissa ..	3097	2915	2862	3032
16. Punjab ..	2177	1944	2051	2160
17. Rajasthan ..	4965	4253	4010	4760
18. Sikkim ..	16	19	16	17
19. Tamil Nadu ..	7503	6280	6201	6623
20. Tripura ..	290	250	223	239
21. Uttar Pradesh ..	15427	14060	13397	14270
22. West Bengal ..	7972	7267	9607	7712

2 TAX REVENUE OF STATE GOVERNMENTS

Indirect Taxes in the States

Table No. 2.4 (Rs. in lakhs)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	34711	40148	41092	43950
2. Assam ..	6138	6922	7358	7831
3. Bihar ..	25821	29998	32213	33641
4. Gujarat ..	26931	33737	36096	38723
5. Haryana ..	12270	13981	16184	18118
6. Himachal Pradesh ..	2016	2470	2646	2511
7. Jammu and Kashmir ..	2427	2611	2933	3125
8. Karnataka ..	27368	31369	33747	36197
9. Kerala ..	18136	21535	23060	25106
10. Madhya Pradesh ..	26911	30851	34349	37235
11. Maharashtra ..	63641	74001	80153	87111
12. Manipur ..	331	390	457	512
13. Meghalaya ..	367	428	448	489
14. Nagaland ..	298	293	316	338
15. Orissa ..	9890	11688	13527	13674
16. Punjab ..	18921	22207	24191	26186
17. Rajasthan ..	15569	18818	21740	23517
18. Sikkim ..	110	137	132	143
19. Tamil Nadu ..	36644	41206	43424	45703
20. Tripura ..	333	424	488	527
21. Uttar Pradesh ..	49594	58751	59269	60553
22. West Bengal ..	33539	38159	44013	48585

2 TAX REVENUE OF STATE GOVERNMENTS

Total Tax Revenue in the States

Table No. 2.5 (Rs in lakhs)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	45359	47869	48233	52606
2. Assam ..	10088	10725	11294	12088
3. Bihar ..	35146	38456	41504	42459
4. Gujarat ..	31914	38522	41102	43991
5. Haryana ..	14409	15765	18199	20261
6. Himachal Pradesh ..	2553	2938	3135	3016
7. Jammu and Kashmir ..	3112	3241	3694	3919
8. Karnataka ..	32338	36079	39011	41941
9. Kerala ..	22140	25145	26775	29142
10. Madhya Pradesh ..	35296	37923	40872	44281
11. Maharashtra ..	74749	84834	91607	99323
12. Manipur ..	499	530	613	694
13. Meghalaya ..	510	557	582	635
14. Nagaland ..	374	364	391	416
15. Orissa ..	12987	14603	16389	16706
16. Punjab ..	21098	24151	26242	28346
17. Rajasthan ..	20529	23071	25750	28277
18. Sikkim ..	126	156	148	160
19. Tamil Nadu ..	44147	47486	49625	52326
20. Tirpura ..	623	674	711	766
21. Uttar Pradesh ..	65021	72811	72666	74823
22. West Bengal ..	41511	45426	53620	56297

2. TAX REVENUE OF STATE GOVERNMENTS

Per Capita Direct Taxes in the States

Table No. 2·6 (Rupees)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh .	22·21	15·88	14·48	17·33
2. Assam ..	22·76	21·35	21·56	22·75
3. Bihar ..	15·09	13·49	14·61	13·68
4. Gujarat ..	16·46	15·47	15·86	16·36
5. Haryana ..	19·06	15·62	17·35	18·16
6. Himachal Pradesh ..	14·63	12·61	13·04	13·33
7. Jammu and Kashmir ..	13·38	12·07	14·30	14·65
8. Karnataka ..	15·31	14·26	15·67	16·83
9. Kerala ..	16·72	14·81	14·98	16·01
10. Madhya Pradesh ..	17·78	14·66	13·18	14·02
11. Maharashtra ..	19·71	18·86	19·59	20·52
12. Manipur ..	14·00	11·47	12·58	14·44
13. Meghalaya ..	12·77	11·32	11·55	12·37
14. Nagaland ..	13·57	12·68	13·16	13·45
15. Orissa ..	12·70	11·72	11·29	11·73
16. Punjab ..	14·56	12·76	13·22	13·70
17. Rajasthan ..	17·11	14·37	13·30	15·50
18. Sikkim ..	6·69	7·75	6·37	6·59
19. Tamil Nadu ..	16·52	13·63	13·28	14·00
20. Tripura ..	16·76	14·20	12·46	13·13
21. Uttar Pradesh ..	16·04	14·44	13·59	14·31
22. West Bengal ..	16·01	14·28	18·46	14·50

2. TAX REVENUE OF STATE GOVERNMENTS

Per Capita Indirect Taxes in the States

Table No. 2·7 (Rupees)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	72·40	82·56	83·35	87·97
2. Assam ..	35·38	38·87	40·29	41·86
3. Bihar ..	41·79	47·84	50·67	52·21
4. Gujarat ..	88·97	109·07	114·33	120·26
5. Haryana ..	109·36	122·43	139·40	153·54
6. Himachal Pradesh ..	54·93	66·58	70·56	66·25
7. Jammu and Kashmir ..	47·40	50·02	55·13	57·66
8. Karnataka ..	84·34	95·00	100·47	106·06
9. Kerala ..	75·72	88·33	92·98	99·63
10. Madhya Pradesh ..	57·05	63·97	69·73	74·08
11. Maharashtra ..	112·96	128·86	137·06	146·38
12. Manipur ..	27·58	31·97	36·85	40·64
13. Meghalaya ..	32·77	37·54	38·62	41·44
14. Nagaland ..	53·21	52·32	55·44	58·27
15. Orissa ..	40·55	47·00	53·36	52·92
16. Punjab ..	126·56	145·81	155·97	166·05
17. Rajasthan ..	53·65	63·60	72·08	76·58
18. Sikkim ..	46·03	55·92	52·59	55·43
19. Tamil Nadu ..	80·66	89·42	92·96	96·58
20. Tripura ..	19·25	24·09	27·26	28·96
21. Uttar Pradesh ..	51·57	60·33	60·14	60·74
22. West Bengal ..	67·36	74·97	84·58	91·32

2. TAX REVENUE OF STATE GOVERNMENTS

Per Capita Total Tax Revenue in the States

Table No. 2·8 (Rupees)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	94·61	98·44	97·83	105·30
2. Assam ..	58·14	60·22	61·85	64·61
3. Bihar ..	56·88	61·33	65·28	65·89
4. Gurjarat ..	105·43	124·54	130·19	136·62
5. Haryana ..	128·42	138·05	156·75	171·70
6. Himachal Pradesh ..	69·56	79·19	83·60	79·58
7. Jammu and Kashmir ..	60·78	62·09	69·43	72·31
8. Karnataka ..	99·65	109·26	116·14	122·89
9. Kerala ..	92·44	103·14	107·96	115·64
10. Madhya Pradesh ..	74·83	78·63	82·91	88·10
11. Maharashtra ..	132·67	147·72	156·65	166·90
12. Manipur ..	41·58	43·44	49·43	55·08
13. Meghalaya ..	45·54	48·86	50·17	53·81
14. Nagaland ..	66·78	65·00	68·60	71·72
15. Orissa ..	53·25	58·72	64·65	64·65
16. Punjab ..	141·12	158·57	169·19	179·75
17. Rajasthan ..	70·76	77·97	85·38	92·08
18. Sikkim ..	52·72	63·67	58·96	62·02
19. Tamil Nadu ..	97·18	103·05	106·24	110·58
20. Tripura ..	36·01	38·29	39·72	42·09
21. Uttar Pradesh ..	67·61	74·77	73·73	75·05
22. West Bengal ..	83·37	89·25	103·04	105·82

2. TAX REVENUE OF STATE GOVERNMENTS

(State of Tax Revenue to Total Revenue in State)

2. TAX REVENUE OF

Share of Tax Revenue

Table No. 2.9

Serial No.	States	1975-76 Total Revenue (Accounts)	1975-76 Total Tax Revenue (Accounts)	Percentage of Col. 4/3
1	2	3	4	5
1	Andhra Pradesh ..	65219	45359	69·55
2	Assam ..	20200	10088	49·94
3	Bihar ..	49226	35146	71·40
4	Gujarat ..	45327	31914	70·41
5	Haryana ..	22853	14409	63·05
6	Himachal Pradesh ..	8681	2553	29·41
7	Jammu and Kashmir ..	14853	3112	20·95
8	Karnataka ..	51412	32338	62·90
9	Kerala ..	35155	22140	62·98
10	Madhya Pradesh ..	54678	35296	64·55
11	Maharashtra ..	104938	74749	71·23
12	Manipur ..	3649	499	13·67
13	Meghalaya ..	3333	510	15·30
14	Nagaland ..	4340	374	8·62
15	Orissa ..	27746	12987	46·81
16	Punjab ..	30441	21098	69·31
17	Rajasthan ..	39492	20529	51·98
18	Sikkim ..	1033	126	12·20
19	Tamil Nadu ..	56336	44147	78·36
20	Tripura ..	3563	623	17·49
21	Uttar Pradesh ..	95106	65021	68·37
22	West Bengal ..	56235	41511	73·82

STATE GOVERNMENTS

to Total Revenue in States)

(Rs in lakhs)

1976-77 Total Revenue (Accounts)	1976-77 Total Tax Revenue (Accounts)	Percentage of Col. 7/6	1977-78 Total Revenue (Revised Estimates)	1977-78 Total Tax Revenue (Revised (Estimates)	Percentage of Col. 10/9	1978-79 Total Revenue (Budget Estimates)	1978-79 Total Tax Revenue (Budget Estimates)	Percentage of Col. 13/12
6	7	8	9	10	11	12	13	14
72784	47869	65·77	75812	48233	63·62	82931	52606	62·68
21957	10725	48·85	24879	11294	45·40	28444	12088	42·50
51841	38456	74·18	60021	41504	69·15	64066	42459	66·27
53535	38522	71·96	59468	41102	69·12	63502	43991	69·28
25779	15765	61·15	29802	18199	61·07	33192	20261	61·04
13294	2938	22·10	13242	3135	23·67	14678	3016	20·55
15311	3241	21·17	17410	3694	21·22	20834	3919	18·81
55911	36079	64·53	59779	39011	65·26	67553	41941	62·09
38618	25145	65·11	42914	26775	62·39	46763	29142	62·32
61405	37923	61·76	68235	40842	59·85	77965	44281	56·80
120483	84834	70·41	133395	91607	68·67	144779	99323	68·60
5528	530	9·59	6099	613	10·05	5947	694	11·67
5853	557	14·46	4874	582	11·94	5342	635	11·89
4762	364	7·64	6756	391	5·79	7023	416	5·92
32579	14603	44·82	37775	16389	43·39	41228	16706	40·52
37641	24151	64·16	41427	26242	63·35	45349	28346	62·51
45259	23071	50·98	48335	25750	53·27	53316	28277	53·04
1920	156	8·13	2445	148	6·05	3028	160	5·28
62898	47486	75·50	65298	49625	76·00	68008	52326	76·94
5702	674	11·82	4793	711	14·83	5278	766	14·51
110531	72811	65·87	112807	72666	64·42	127241	74823	58·80
62111	45426	73·14	77521	53620	69·17	82437	56297	68·29

2. TAX REVENUE

(Share of Non-Tax Revenue tc

Table No. 2·10

Serial No.	States	1975-76 Total Revenue (Accounts)	1975-76 Total Non-Tax Revenue (Accounts)	Percentage of Col. 4/3
1	2	3	4	5
1	Andhra Pradesh ..	65219	19860	30·45
2	Assam ..	20200	10112	50·06
3	Bihar ..	49226	14080	28·60
4	Gujarat ..	45327	13413	29·59
5	Haryana ..	22853	8444	36·95
6	Himachal Pradesh ..	8681	6128	70·59
7	Jammu and Kashmir ..	14853	11741	79·05
8	Karnataka ..	51412	19074	37·10
9	Kerala ..	35155	13015	37·02
10	Madhya Pradesh ..	54678	19382	35·45
11	Maharashtra ..	104938	30189	28·77
12	Manipur ..	3649	3150	86·33
13	Meghalaya ..	3333	2823	84·70
14	Nagaland ..	4340	3966	91·38
15	Orissa ..	27746	14759	53·19
16	Punjab ..	30441	9343	30·69
17	Rajasthan ..	39492	18963	48·02
18	Sikkim ..	1033	907	87·80
19	Tamil Nadu ..	56336	12189	21·64
20	Tripura ..	3563	2940	82·51
21	Uttar Pradesh ..	95106	30085	31·63
22	West Bengal ..	56235	14724	26·18

STATE GOVERNMENTS]

Total Revenue in States)

(Rs. in lakhs)

1976-77 Total Revenue (Accounts)	1976-77 Total Non-Tax Revenue (Accounts)	Percentage of Col. 7/6	1977-78 Total Revenue (Revised Estimates)	1977-78 Total Non-Tax Revenue (Revised Estmates)	Percentage of Col. 10/9	1978-79 Total Revenue (Budget Estimates)	1978-79 Total Non-Tax Revenue (Budget Estimates)	Percentage of Col. 13/12
6	7	8	9	10	11	12	13	14
72784	24915	34·23	75812	27579	36·38	83931	31325	37·32
21957	11232	51·15	24879	13585	54·60	28444	16356	57·50
51841	13385	25·82	60021	18517	30·85	64066	21607	33·73
53535	15013	28·04	59468	18366	30·88	63502	19511	30·72
25779	10014	38·85	29802	11603	38·93	33192	12931	38·96
13294	10356	77·90	13242	10107	76·33	14678	11662	79·45
15311	12070	78·83	17410	13716	78·78	20834	16915	81·19
55911	19832	35·47	59779	20768	34·74	67553	25612	37·91
38618	13473	34·89	42914	16139	37·61	46763	17621	37·68
61405	23482	38·24	68235	27393	40·15	77965	33684	43·20
120483	35649	29·59	133395	41788	31·33	144779	45456	31·40
5528	4998	90·41	6099	5486	89·95	5947	5253	88·33
3853	3296	85·54	4874	4292	88·06	5342	4707	88·11
4762	4398	92·36	6756	6365	94·21	7023	6607	94·08
32579	17976	55·18	37775	21386	56·61	41228	24522	59·48
37641	13490	35·84	41427	15185	36·65	45349	17003	37·49
45259	22188	49·02	48335	22585	46·73	53316	25039	46·96
1920	1764	91·87	2445	2297	93·95	3028	2868	94·72
62894	15412	24·50	65298	15673	24·00	68008	15682	23·06
5702	5028	88·18	4793	4082	85·17	5278	4512	85·49
110531	37720	34·13	112807	40141	35·58	127241	52418	41·20
62111	16685	26·86	77521	23901	30·83	82437	26140	31·71

Share of Land Revenue to

Table No. 2.11

Serial No.	States	1975-76 Total tax Revenue (Accounts)	1975-76 Total Land Revenue (Accounts)	Percentage of Col. 4/3
1	2	3	4	5
1	Andhra Pradesh ..	45359	4847	10·68
2	Assam ..	10088	717	7·11
3	Bihar ..	35146	2176	6·19
4	Gujarat ..	31914	867	2·72
5	Haryana ..	14409	654	4·54
6	Himachal Pradesh ..	2553	91	3·56
7	Jammu and Kashmir ..	3112	80	2·57
8	Karnataka ..	32338	709	2·19
9	Kerala ..	22140	350	1·58
10	Madhya Pradesh ..	35296	2501	7·09
11	Maharashtra ..	74749	1564	2·09
12	Manipur ..	499	35	7·01
13	Meghalaya ..	510	5	0·98
14	Nagaland ..	374	3	0·80
15	Orissa ..	12987	319	2·46
16	Punjab ..	21098	132	0·63
17	Rajasthan ..	20529	1563	7·61
18	Sikkim ..	126	4	3·17
19	Tamil Nadu ..	44147	1153	2·61
20	Tripura ..	623	71	11·40
21	Uttar Pradesh ..	65021	4037	6·21
22	West Bengal ..	41511	1096	2·64

OF STATE GOVERNMENTS

Total Revenue in States

(Rs. in lakhs)

1976-77 Total Tax Revenue (Accounts)	1976-77 Total Land Revenue (Accounts)	Percentage of Col. 7/6	1977-78 Total Tax Revenue (Revised Estimates)	1977-78 Total Land Revenue (Revised Estimates)	Percentage of Col. 10/9	1978-79 Total Tax Revenue (Budget Estimates)	1978-79 Total Land Revenue (Budget Estimates)	Percentage of Col. 13/12
6	7	8	9	10	11	12	13	14
47869	2549	5·32	48233	1609	3·34	52606	2797	5·32
10725	318	2·97	11294	350	3·10	12088	400	3·31
38456	2081	5·41	41504	2462	5·93	42459	1759	4·14
38522	753	1·95	41102	750	1·82	43991	750	1·70
15765	576	3·65	18199	597	3·28	20261	567	2·80
2938	70	2·38	3135	74	2·36	3016	70	2·32
3241	65	2·01	3694	65	1·76	3919	64	1·63
36079	425	1·18	39011	425	1·09	41941	600	1·43
25145	320	1·27	26776	349	1·30	29142	353	1·21
37923	1978	5·22	40842	1284	3·14	44281	1376	3·11
84834	1859	2·19	91607	2124	2·32	99323	2124	2·14
530	21	3·96	613	33	5·38	694	47	6·77
557	5	0·90	582	6	1·03	635	6	0·94
364	4	1·10	391	5	1·28	416	4	0·96
14603	439	3·01	16389	250**	1·53	16706	253**	1·51
24151	118	0·49	26242	125	0·48	28346	112	0·40
23071	1179	5·11	25750	750	2·91	28277	1150	4·07
156	5	3·20	148	3	2·03	160	3	1·87
47486	509	1·07	49625	167	0·34	52326	212	0·41
674		8·90	711	25	3·52	766	25	3·26
72811	3955	5·43	72666	2929	4·03	74823	2830	3·78
45426	1015	2·23	53620	1450	2·70	56297	589	1·05

Source : —Reserve Bank of India, Bulletin, December, 1978.

सत्यमेव जयते

CHAPTER 3

Non-Developmental, Developmental and Capital Expenditure of State Government

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT

Total Expenditure excluding operating expenses of Departmental Commercial Undertakings

Table No. 3.1 (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget s) Estimate
1	2	3	4	5
1. Final Outlay ..	17333	24635	20093	26040
(a) Government Consumption Expenditure ..	12579	14051	14998	16857
(b) Gross Capital Formation ..	4754	10584	5095	9165
2. Transfer payment to the rest of the Economy ..	6745	8230	9061	9180
(a) Current Transfers ..	6413	7892	8704	8861
(b) Capital Transfers ..	332	338	357	319
3. Financial investment and loans to the rest of the economy ..	6282	9652	6651	8653
4. Total Expenditure ..	30360	42517	35804	43873

Source:—Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT

Net Capital Formation out of Budgetary Resources of the State Government

Table No. 3.2 (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
A—Net Capital Formation by the State Government ..	4434	10264	4849	8929
(a) Buildings and Other Constructions ..	3637	5926	7842	8549
(b) Machinery and Equipment ..	750	892	1030	1281
(c) Net Increase in Inventories ..	47	3446	(—)4023	(—)901
B—Financial Assistance for Net Capital Formation ..	7336	10377	7649	10092
(a) Grant for Capital Formation ..	332	338	357	319
(b) Loans for Capital Formation ..	6370	8960	6144	8641
(c) Investment in Shares ..	634	1079	1148	1132
Net Capital Formation out of Budgetary Resources (A+B) ..	11770	20641	12498	19021

Source:—Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT

Gross and Net Savings out of Budgetary resources of the State Government

Table No. 3.3 (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Gross Saving ..	3769	9647	8728	8785
(a) Saving of Government Administration ..	3566	9386	8473	8457
(b) Depreciation provision of Government Administration and Departmental Commercial undertakings and retained Profits of D.C.U.	203	261	255	328
2. Less Expenditure on Renewal and Replacements ..	320	320	246	236
3. Net Saving by the State Government (1-2) ..	3449	9327	8482	8549

Source :—Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT

Total Income Generation by the State Government

Table No. 3.4 (Rs. in lakhs)

Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Wages and Salaries income generated by Government Administration ..	11293	12115	13396	14869
2. Net output of Departmental Commercial undertakings ..	715	850	2241	2448
3. Wages and Salaries Component of Government outlay on Buildings and Constructions ..	1231	1995	2629	2868
Total ..	13231	14960	18266	20185

Source :—Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENTS

Non-Developmental Expenditure of Individual States

(Revenue Account)

Table No. 3.5 (Rs. in lakhs)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	16143	18553	21752	22772
2. Assam ..	6163	6477	8543	8088
3. Bihar ..	14002	15317	18598	18016
4. Gujarat ..	11789	14123	16243	17750
5. Haryana ..	5545	5692	6512	7212
6. Himachal Pradesh ..	2773	2925	2840	3191
7. Jammu and Kashmir ..	4376	4672	5352	6889
8. Karnataka ..	13065	14335	16146	18971
9. Kerala ..	9910	10629	12069	13018
10. Madhya Pradesh ..	12990	15142	17687	18992
11. Maharashtra ..	34164	39999	45277	55753
12. Manipur ..	885	1615	1758	1780
13. Meghalaya ..	898	860	1269	1238
14. Nagaland ..	1649	1640	2032	2236
15. Orissa ..	8898	9593	10898	11403
16. Punjab ..	7750	8797	9484	10033
17. Rajasthan ..	11339	13368	14486	15909
18. Sikkim ..	89	195	275	374
19. Tamil Nadu ..	17497	20070	21836	24619
20. Tripura ..	799	1022	1331	1583
21. Uttar Pradesh ..	27011	32354	35929	37329
22. West Bengal ..	17991	19713	23895	24685

Source.—Reserve Bank of India Bulletin, September, 1978.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENTS

Developmental Expenditure of the Individual States

(Revenue Account)

Table No. 3.6 (Rs. in lakhs)

States	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh ..	34362	43145	56007	58325
2. Assam ..	11773	12384	17401	16875
3. Bihar ..	25529	25847	33996	35973
4. Gujarat ..	26328	33689	35557	39707
5. Haryana ..	13155	15235	17820	20608
6. Himachal Pradesh ..	5896	6589	7681	8740
7. Jammu and Kashmir ..	10329	11253	11763	12965
8. Karnataka ..	29793	35189	37954	46660
9. Kerala ..	25594	28319	32115	36224
10. Madhya Pradesh ..	29842	35080	43837	47898
11. Maharashtra ..	57817	62887	74518	83871
12. Manipur ..	1818	1934	2317	2911
13. Meghalaya ..	1837	2151	2852	3005
14. Nagaland ..	2611	2967	3459	3710
15. Orissa ..	18720	21223	25168	28475
16. Punjab ..	20077	22793	25064	27722
17. Rajasthan ..	23437	27666	32371	34462
18. Sikkim ..	826	1308	1668	1922
19. Tamil Nadu ..	38295	42766	49111	48057
20. Tripura ..	2504	2650	3104	3837
21. Uttar Pradesh ..	53979	61836	68846	79937
22. West Bengal ..	36402	40017	48542	57931

Source.—Reserve Bank of India Bulletin, September, 1978.

3. DEVELOPMENTAL AND CAPITAL

Share of Developmental Expenditure to Total Expen-

Table No. 3.7

Serial No.	States	1975-76 Total Expenditure (Accounts)	1975-76 Total Development Expenditure (Accounts)	Percentage to Col. 4/3	1976-77 Total Expenditure (Accounts)
1	2	3	4	5	6
1.	Andhra Pradesh ..	50505	34362	68·04	61698
2.	Assam ..	17936	11773	65·64	18861
3.	Bihar ..	39531	25529	64·58	41164
4.	Gujarat ..	38117	26328	69·07	47812
5.	Haryana ..	18700	13155	70·35	20927
6.	Himachal Pradesh ..	8669	5896	68·01	9514
7.	Jammu and Kashmir ..	14705	10329	70·24	15925
8.	Karnataka ..	42858	29793	69·52	49524
9.	Kerala ..	35504	25594	72·09	38948
10.	Madhya Pradesh ..	42832	29842	69·67	50222
11.	Maharashtra ..	91981	57817	62·86	102886
12.	Manipur ..	2703	1818	67·26	3549
13.	Meghalaya ..	2735	1837	67·17	3011
14.	Nagaland ..	4260	2611	61·29	4607
15.	Orissa ..	27618	18720	67·78	30816
16.	Punjab ..	27827	20077	72·15	31590
17.	Rajasthan ..	34776	23437	67·39	41034
18.	Sikkim ..	915	826	90·27	1503
19.	Tamil Nadu ..	55792	38295	68·64	62836
20.	Tripura ..	3303	2504	75·81	3672
21.	Uttar Pradesh ..	80990	53979	66·65	94190
22.	West Bengal ..	54393	36402	66·92	59730

EXPENDITURE OF STATE GOVERNMENTS

diture in Individual States (Revenue Accounts)

(Rs. in lakhs)

1976-77 Total Development Expenditure (Accounts)	Percentage to Col. 7/6	1977-78 Total Expenditure (Revised Estimates)	1977-78 Total Development Expenditure (Revised Estimates)	Percentage to Col. 10/9	1978-79 Total Expenditure (Budget Estimates)	1978-79 Total Development Expenditure (Budget Estimates)	Percentage to Col. 13/12
7	8	9	10	11	12	13	14
43145	69·93	77759	56007	72·03	81097	58325	71·92
12384	65·66	25944	17401	67·07	24963	16875	67·60
25847	62·79	52594	33996	64·64	53989	35973	66·63
33689	70·46	51800	35557	68·64	57457	39707	69·11
15235	72·80	24332	17820	73·24	27820	20608	74·08
6589	69·26	10521	7681	73·01	11931	8740	73·25
11253	70·66	17115	11763	68·73	19854	12965	65·30
35189	71·05	54100	37954	70·16	65631	46660	71·09
28319	72·71	44184	32115	72·68	49242	36224	73·56
35080	69·85	61524	43837	71·25	66890	47898	71·61
62887	61·12	119795	74518	62·20	139624	83871	60·07
1934	54·49	4075	2317	56·86	4691	2911	62·05
2151	71·44	4121	2852	69·21	4243	3005	70·82
2967	64·40	5491	3459	62·99	5946	3710	62·39
21223	68·87	36066	25168	69·78	39878	28475	71·41
22793	72·15	34548	25064	72·55	37755	27722	73·43
27666	67·42	46857	32371	69·08	50371	34462	68·42
1308	87·03	1943	1668	85·85	2296	1922	83·71
42766	68·06	70947	49111	69·22	72676	48057	66·12
2650	72·17	4435	3104	69·99	5420	3837	70·79
61836	65·65	104775	68846	65·71	117266	79937	68·17
40017	67·00	72437	48542	67·01	82616	57931	70·12

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE

Share of Non-Developmental Expenditure

Table No. 3.8

Serial No.	States	1975-76 Total Expenditure (Accounts)	1975-76 Total Non-Development Expenditure (Accounts)	Pecentage of Col. 4/3	1976-77 Total ExPenditure (Accounts)
1	2	3	4	5	6
1.	Andhra Pradesh ..	50505	16143	31 ·96	61698
2.	Assam ..	17936	6163	34 ·36	18861
3.	Bihar ..	39531	14002	35 ·42	41164
4.	Gujarat ..	38117	11789	30 ·93	47812
5.	Haryana ..	18700	5545	29 ·65	20927
6.	Himachal Pradesh ..	8669	2773	31 ·99	9514
7.	Jammu and Kashmir ..	14705	4376	29 ·76	15925
8.	Karnataka ..	42858	13065	30 ·48	49524
9.	Kerala ..	35504	9910	27 ·91	38948
10.	Madhya Pradesh ..	42832	12990	30 ·33	50222
11.	Maharashtra ..	91981	34164	37 ·14	102886
12.	Manipur ..	2703	885	32 ·74	3549
13.	Meghalaya ..	2735	898	32 ·83	3011
14.	Nagaland ..	4260	1649	38 ·71	4607
15.	Orissa ..	27618	8898	32 ·22	3081 6
16.	Punjab ..	27827	7750	27 ·85	31590
17.	Rajasthan ..	34776	11339	32 ·61	41034
18.	Sikkim ..	915	89	9 ·73	1503
19.	Tamil Nadu ..	55792	17497	31 ·36	62836
20.	Tripura ..	3303	799	24 ·19	3672
21.	Uttar Pradesh ..	80990	27011	33 ·35	94190
22.	West Bengal ..	54393	17991	33 ·08	59730

OF STATE GOVERNMENTS

to Total Expenditure in Individual States (Revenue Accounts)

(Rs. in lakhs)

1976-77 Total Non-Development Expenditure (Accounts)	Percentage of Col. 7/6	1977-78 Total Expenditure (Revised Estimates)	1977-78 Total Non-Development Expenditure (Revised Estimates)	Percentage of Col. 10/9	1978-79 Total Expenditure (Budget Estimates)	1978-79 Total Non-Development Expenditure (Budget Estimates)	Percentage of Col. 13/12
7	8	9	10	11	12	13	14
18553	30·07	77759	21752	27·97	81097	22772	28·08
6477	34·34	25944	8543	32·93	24963	8088	32.40
15317	37·21	52594	18598	35·36	53989	18016	33·37
14123	29·54	51800	16243	31·36	57457	17750	30·89
5692	27·20	24332	6512	26·76	27820	7212	25·92
2925	30·74	10521	2840	26·99	11931	3191	26·75
4672	29·34	17115	5352	31·27	19854	6889	34·70
14335	28·95	54100	16146	29·84	65631	18971	28·91
10629	27·29	44184	12069	27·32	49242	13018	26·44
15142	30·15	61524	17687	28·75	66890	18992	28·39
39999	38·88	119795	45277	37·80	139624	55753	39·93
1615	45·51	4075	1758	43·14	4691	1780	37·95
860	28·56	4121	1269	30·79	4243	1238	29·18
1640	35·60	5491	2032	37·01	5946	2236	37·61
9593	31·13	36066	10898	30·22	39878	11403	28·59
8797	27·85	34548	9484	27·45	37755	10033	26·57
13368	32·58	46857	14486	30·92	50371	15909	31·58
195	12·97	1943	275	14·15	2296	374	16·29
20070	31·94	70947	21836	30·78	72676	24619	33·88
1022	27·83	4435	1331	30·01	5420	1583	29·21
32354	34·35	104775	35929	34·29	117266	37329	31·83
19713	33·00	72437	23895	32·99	82616	24685	29·88

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9 (Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget) Estimates
1	2	3	4	5	6
A.	**Andhra Pradesh**				
	A. Total Receipts (1 to 10) ..	**16283**	**16543**	**26133**	**30694**
1.	Internal Debt ..	2954	3250	2890	2682
2.	Loans from the Centre ..	8532	9220	15717	21672
3.	Recovery of Loans and Advances ..	1829	1889	2033	2616
4.	Inter-State Settlement (Net) ..	(—)1	—	(—)12	(—)12
5.	Contingency Funds (Net) ..	(—)274	(—)95	463	489
6.	Small Savings, Provident Funds, etc. (Net) ..	518	693	650	773
7.	Reserve Funds (Net) ..	194	(—)150	(—)362	15
8.	Deposits and Advances (Net) ..	1738	1561	4792	2497
9.	Suspense and Miscellaneous (Net) ..	793	175	(—)38	(—)38
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**27917**	**28566**	**38051**	**45192**
1.	Total Capital Outlay ..	16821	15012	20724	26232
	(a) Developmental ..	16751	14913	20534	26009
	(b) Non-Developmental ..	70	99	190	223
2.	Discharge of Internal Debt ..	170	1350	1157	1114
3.	Repayment of Loans to the Centre ..	4996	4473	5462	6509
4.	Loans and Advances by State Government ..	5930	7731	10708	11337
5.	Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9 (Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Assam				
A.	Total Receipts (1 to 10) ..	4786	5294	9450	9623
	1. Internal Debt ..	881	914	997	1027
	2. Loans from the Centre ..	3755	4221	7857	8789
	3. Recovery of Loans and Advances ..	470	381	547	564
	4. Inter-State Settlement (Net) ..	—	—	—	—
	5. Contingency Fund (Net) ..	88	55	247	25
	6. Small Savings, Provident Funds, etc. (Net)	194	221	610	(—)695
	7. Reserve Funds (Net) ..	35	(—)265	(—)79	(—)100
	8. Deposits and Advances (Net) ..	(—)458	210	(—)360	(—)45
	9. Suspense and Miscellaneous (Net) ..	(—)179	(—)443	(—)371	58
	10. Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	5500	7465	10928	13809
	1. Total Capital Outlay ..	2781	3822	4998	6559
	(a) Developmental ..	2732	3788	4841	5927
	(b) Non-Developmental ..	49	94	157	232
	2. Discharge of Internal Debt ..	29	330	352	347
	3. Repayment of Loans to the Centre ..	1574	1406	1597	2111
	4. Loans and Advances by State Government	1116	1547	3981	5192
	5. Appropriation to Contingency Fund ..	—	300	—	—

3. CAPITAL BUDGET OF INDIVIDUALS STATES

Table No. 3.9 (Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Bihar				
A.	Total Receipts (1 to 10) ..	23727	24240	25356	26492
1	Internal Debt ..	1619	2893	1834	1045
	2. Loans from the Centre ..	15497	20532	17773	20702
	3. Recovery of Loans and Advances ..	4179	1756	3301	2851
	4. Inter-State Settlement (Net) ..	—	—	—	—
	5. Contingency Fund (Net) ..	(—)457	—	(—)1100	—
	6. Small Savings, Provident Funds, etc., (Net)	487	918	1348	1135
	7. Reserve Funds (Net) ..	23	92	14	13
	8. Deposits and Advances (Net) ..	2319	(—)2157	11	12
	9. Suspense and Miscellaneous (Net) ..	60	206	(—)25	(—)25
	10. Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	28280	32252	33031	36014
	1. Total Capital outlay ..	10822	13348	15104	19382
	(a) Developmental ..	10619	13151	14908	19195
	(b) Non-Developmental ..	203	197	196	187
	2. Discharge of Internal Debt ..	130	535	628	568
	3. Repayment of Loans to the Centre ..	8110	11021	11099	7325
	4. Loans and Advances by State Government	9218	7348	5100	8739
	5. Appropriation to Contingency Fund ..	—	—	1100	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9 (Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Gujarat				
A.	Total Receipts (1 to 10) ..	**13881**	**18804**	**19638**	**12543**
	1. Internal Debt ..	1045	2393	3096	2959
	2. Loans from the Centre ..	7820	5690	10089	5298
	3. Recovery of Loans and Advances ..	2959	1860	2844	1450
	4. Inter-State Settlement (Net) ..	2	(—)7	—	—
	5. Contingency Fund (Net) ..	(—)256	(—)156	—	—
	6. Small Savings, Provident Funds, etc., (Net)	496	2632	1600	1400
	7. Reserve Funds (Net) ..	(—)988	573	1089	905
	8. Deposits and Advances (Net) ..	338	2619	400	100
	9. Suspense and Miscellaneous (Net) ..	1465	1200	520	431
	10. Appropriation to Contingency Fund ..	1000	2000	—	—
B.	Total Disbursements (1 to 5) ..	**19932**	**24819**	**28435**	**24409**
	1. Total Capital outlay ..	6235	10373	13395	12745
	(a) Developmental ..	6162	10288	13250	12634
	(b) Non-Developmental ..	73	85	145	111
	2. Discharge of Internal Debt ..	116	864	923	950
	3. Repayment of Loans to the Centre ..	6662	2937	4856	3367
	4. Loans and Advances by State Government	5919	8645	9261	7347
	5. Appropriation to Contingency Fund ..	1000	2000	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9 (Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Haryana				
A.	Total Receipts (1 to 10) ..	**7230**	**7371**	**8961**	**7803**
	1. Internal Debt ..	913	1267	1439	1381
	2. Loans from the Centre ..	3688	2520	4688	2944
	3 Recovery of Loans and Advances ..	760	471	658	1108
	4. Inter-State Settlement (Net) ..	(—)2	(—)4	(—)173	(—)136
	5. Contingency Fund (Net) ..	(—)32	171	—	—
	6. Small Savings, Provident Funds, etc. (Net)	664	743	741	815
	7. Reserve Funds (Net) ..	160	600	184	444
	8. Deposits and Advances (Net) ..	755	421	487	717
	9. Suspense and Miscellaneous (Net) ..	324	1182	937	530
	10. Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**11577**	**12630**	**11922**	**16697**
	1. Total Capital Outlay ..	3948	6852	6048	9427
	(a) Developmental ..	3824	6628	5927	9326
	(b) Non-Developmental ..	124	224	121	101
	2. Discharge of Internal Debt ..	89	88	111	123
	3. Repayment of Loans to the Centre ..	3252	2087	1858	2005
	4. Loans and Advances by State Government	4288	3603	3905	5142
	5. Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9 (Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Himachal Pradesh				
A.	Total Receipts (1 to 10) ..	**2518**	**(—)1855**	**1890**	**2113**
1.	Internal Debt ..	252	246	272	299
2.	Loans from the Centre ..	2095	(—)2011	947	1135
3.	Recovery of Loans and Advances ..	115	106	151	165
4.	Inter-State Settlement (Net) ..	—	(—)33	(—)1	(—)32
5.	Contingency Fund (Net) ..	—	—	—	—
6.	Small Savings, Provident Funds, etc. (Net)	302	272	325	350
7.	Reserve Funds (Net) ..	(—)38	110	50	50
8.	Deposits and Advances (Net) ..	6	(—)70	126	126
9.	Suspense and Miscellaneous (Net) ..	(—)214	(—)475	20	20
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**2627**	**2941**	**4655**	**5301**
1.	Total Capital Outlay ..	1314	1732	2767	3056
	(a) Developmental ..	1272	1662	2695	2966
	(b) Non-Developmental ..	42	70	72	90
2.	Discharge of Internal Debt ..	10	11	18	23
3.	Repayment of Loans to the Centre ..	730	555	640	688
4.	Loans and Advances by State Government	573	643	1230	1534
5.	Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3·9 —*contd*. (Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Jammu and Kashmir				
A.	Total Receipts (1 to 10) ..	**7302**	**8875**	**9598**	**9717**
	1. Internal Debt ..	53	339	340	348
	2. Loans from the Centre ..	6146	8349	8345	8917
	3. Recovery of Loans and Advances ..	152	267	260	300
	4. Inter-State Settlement (Net) ..	—	—	—	—
	5. Contingency Fund (Net) ..	—	—	—	—
	6. Small Saving, Provident Funds, etc. (Net) ..	341	250	280	300
	7. Reserve Funds (Net) ..	210	183	186	185
	8. Deposits and Advances (Net) ..	385	(—)513	147	(—)333
	9. Suspense and Miscellaneous (Net) ..	15	—	—	—
	10. Appopriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**8776**	**8261**	**9893**	**10897**
	1. Total Capital Outlay ..	7056	6122	7244	7821
	(a) Developmental ..	6971	5990	7157	7631
	(b) Non-Development al ..	85	132	87	190
	2. Discharge of Internal Debt ..	15	13	13	14
	3. Repayment of Loans to the Centre ..	1383	1609	2045	2625
	4. Loans and Advances by State Government	322	517	591	437
	5. Appropriation to Contingency Fund ..	—	—	—	

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3·9 (Rs in lak hs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Karnataka ..				
A.	Total Receipts (1 to 10) ..	**13744**	**16317**	**22999**	**23729**
1.	Internal Debt ..	2306	3113	3908	3474
2.	Loans from the Centre ..	6330	6793	12118	13041
3.	Recovery of Loans and Advances ..	2239	2130	2273	3060
4.	Inter-State Settlement (Net) ..	1	—		(—)1
5.	Contingency Fund (Net) ..	68	945	1615	—
6.	Small Savings, Provident Funds, etc. (Net)	870	854	1000	1210
7.	Reserve Funds (Net) ..	1522	206	865	1595
8.	Deposits and Advances (Net) ..	130	1072	(—)50	300
9.	Suspense and Miscellaneous (Net) ..	278	1204	1270	1050
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**21766**	**21546**	**27970**	**32747**
1.	Total Capital Outlay ..	10063	7760	10210	15588
	(a) Developmental ..	9969	7634	10057	15386
	(b) Non-Developmental ..	94	126	153	202
2.	Discharge of Internal Debt ..	254	971	3345	739
3.	Repayment of Loans to the Centre ..	4138	2902	3802	4437
4.	Loans and Advances by State Government	7311	8913	9113	11979
5.	Appropriation to Contingency Fund ..	—	1000	1500	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3·9—Contd. (Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Kerala				
A.	**Total Receipts (1 to 10)** ..	**9649**	**12263**	**13002**	**14805**
	1. Internal Debt ..	1135	1374	1594	1891
	2. Loans from the Centre ..	4851	6882	7068	8039
	3. Recovery of Loans and Advances ..	1634	1461	1459	1861
	4. Inter-State Settlement (Net) ..	—	—	—	—
	5. Contingency Fund (Net) ..	(—)15	66	—	—
	6. Small Savings, Provident Funds etc., (Net)	1151	1635	1860	2050
	7. Reserve Funds (Net) ..	387	106	16	56
	8. Deposits and Advances (Net) ..	741	777	444	469
	9 Suspense and Miscellaneous (Net) ..	(—)235	(—)38	561	439
	10. Appropriation to Contingency Fund ..	—	—	—	—
B.	**Total Disbursements (1 to 5)** ..	**10931**	**13422**	**13605**	**16614**
	1. Total Capital Outlay ..	4739	5680	7428	9146
	(a) Developmental ..	4639	5486	7302	8922
	(b) Non-Developmental ..	100	194	126	224
	2. Discharge of Internal Debt ..	174	539	553	567
	3. Repayment of Loans to the Centre ..	3564	4758	2971	3420
	4. Loans and Advances by State Government	2454	2445	2653	3481
	5. Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Madhya Pradesh				
	A. Total Receipts (1 to 10) ..	**15345**	**16572**	**18988**	**26470**
1	Internal Debt ..	1334	1765	1645	1853
2	Loans from the Centre ..	6796	7385	8494	15855
3	Recovery of Loans and Advances ..	3954	2749	2785	2934
4	Inter-State Settlement (Net) ..	(—)3	—	—	—
5	Contingency Fund (Net) ..	234	635	733	—
6	Small Savings, Provident Funds, etc. (Net) ..	2112	2467	4142	4353
7	Reserve Funds (Net) ..	229	1034	354	432
8	Deposits and Advances (Net) ..	926	663	445	610
9	Suspense and Miscellaneous (Net) ..	(—)187	(—)126	390	433
10	Appropriation to Contingency Fund ..	—	—	—	—
	B. Total Disbursements (1 to 5) ..	**21786**	**29198**	**33373**	**34794**
1	Total Capital Outlay ..	8407	12971	14052	15463
	(a) Developmental ..	8346	12885	13953	15347
	(b) Non-Developmental ..	61	86	99	116
2	Discharge of Internal Debt ..	254	772	930	831
3	Repayment of Loans to the Centre ..	3669	3247	4272	4206
4	Loans and Advances by State Government ..	9456	11708	13619	14294
5	Appropriation to Contingency Fund ..	—	500	500	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Maharashtra				
	A. Total Receipts (1 to 10) ..	**34427**	**29478**	**40618**	**40597**
1	**Internal Debt** ..	6816	(—)732	7520	3699
2	**Loans from the Centre** ..	9486	11961	11277	17736
3	**Recovery of Loans and Advances** ..	9129	8970	3029	1531
4	**Inter-State Settlement (Net)**	(—)1	19	30	5
5	**Contingency Fund (Net)** ..	347	1117	2700	—
6	**Small Savings, Provident Funds, etc (Net)** ..	2474	2877	3144	6767
7	**Reserve Funds (Net)** ..	6207	8055	11972	10113
8	**Deposits and Advances (Net)** ..	(—)558	597	301	300
9	**Suspense and Miscellaneous (Net)** ..	527	(—)3386	645	446
10	**Appropriation to Contingency Fund** ..	—	—	—	—
	B. Total Disbursements (1 to 5) ..	**43870**	**47029**	**53023**	**58722**
	1 Toal Capial Outlay ..	20697	16976	19786	24507
	(a) Developmental ..	20401	16693	19423	24055
	(b) Non-Developmental ..	296	283	363	452
2	**Discharge of Internal Debt** ..	307	1728	2040	1992
3	**Repayment of Loans to the Centre** ..	6994	7579	5500	5528
4	**Loans and Advances by State Government** ..	15372	19446	23197	26695
5	**Appropriation to Contingency Fund** ..	500	1300	2500	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Manipur				
A.	Total Receipts (1 to 10)	**848**	**369**	**653**	**661**
1.	Internal Debt ..	14	331	229	261
2.	Loans from the Centre ..	713	181	234	217
3.	Recovery of Loans and Advances ..	30	20	90	75
4.	Inter-State Settlement (Net) ..	—	—	—	—
5.	Contingency Fund (Net) ..	—	—	—	—
6.	Small Savings, Provident Funds, etc. (Net) ..	51	26	50	53
7.	Reserve Funds (Net) ..	—	—	—	—
9.	Deposits and Advances (Net) ..	120	46	50	55
9.	Suspense and Miscellaneous (Net) ..	(—)80	(—)235	—	—
10.	Appropriation to Contingency Fund ..	—	—	—	—
B	Total Disbursements (1 to 5) ..	**1545**	**2577**	**2514**	**2903**
1.	Total Capital Outlay ..	1453	1486	2163	2516
	(a) Developmental ..	1409	1462	2113	2440
	(b) Non-Developmental ..	44	24	50	76
2.	Discharge of Internal Debt ..	1	2	2	2
3.	Repayment of Loans to the Centre ..	45	1005	181	196
4.	Loans and Advances by State Government ..	46	84	168	189
5.	Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Meghalaya				
A.	**Total Receipts (1 to 10)** ..	**292**	**201**	**610**	**449**
1.	Internal Debt ..	120	161	30	40
2.	Loans from the Centre ..	100	212	302	388
3.	Recovery of Loans and Advances ..	13	26	57	49
4.	Inter-State Settlement (Net) ..	—	(—)23	—	(—)68
5.	Contingency Fund (Net) ..	—	—	—	—
6.	Small Savings, Provident Funds, etc. (Net) ..	25	35	221	40
7.	Reserve Funds (Net) ..	63	—	—	—
8.	Deposits and Advances (Net) ..	3	(—)7	—	—
9.	Suspense and Miscellaneous (Net) ..	(—)32	(—)203	—	—
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	**Total Disbursements (1 to 5)** ..	**809**	**994**	**1401**	**1547**
1.	Total Capital Outlay ..	720	631	877	1175
	(a) Developmental ..	673	612	806	1085
	(b) Non-Developmental ..	47	19	71	90
2.	Discharge of Internal Debt ..	—	2	3	4
3.	Repayment of Loans to the Centre ..	29	44	167	279
4.	Loans and Advances by State Government ..	60	317	354	89
5.	Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Naga land				
A.	Total Receipts (1 to 10) ..	**516**	**794**	**1426**	**1533**
1.	Internal Debt ..	199	362	294	309
2.	Loans from the Centre ..	499	474	872	956
3.	Recovery of Loans and Advances ..	66	85	81	80
4.	Inter-State Settlement (Net) ..	—	—	—	—
5.	Contingency Fund (Net) ..	—	—	1	—
6.	Small Savings, Provident Funds, etc. (Net) ..	120	151	155	168
7.	Reserve Funds (Net) ..	—	—	—	20
8.	Deposits and Advances (Net) ..	(—)5	75	23	—
9.	Suspense and Miscellaneous (Net) ..	(—)363	(—)353	—	—
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**1675**	**1620**	**2334**	**2610**
1.	Total Capital Outlay ..	1213	1098	1548	1870
	(a) Developmental ..	1144	1031	1498	1826
	(b) Non-Developmental ..	69	67	50	44
2.	Discharge of Internal Debt ..	1	2	17	2
3.	Repayment of Loans to the Centre ..	323	449	671	678
4.	Loans and Advances by State Government ..	138	71	98	60
5.	Appropriation to Contingency Fund ..	—	—	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3·9—Contd. (Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-89 (Budget Estimates)
1	2	3	4	5	6
	Orissa				
A.	**Total Receipts (1 to 10)** ..	**9949**	**9416**	**13072**	**15184**
1.	Internal Debt ..	1614	1756	2152	3087
2.	Loans from the Centre ..	5184	5477	7263	9106
3.	Recovery of Loans and Advances ..	1540	1189	1659	1567
4.	Inter State Settlement (Net) ..	—	—	—	—
5.	Contingency Fund (Net) ..	32	54	425	—
6.	Small Savings, Provident Funds, etc. (Net) ..	1095	968	1200	850
7.	Reserve Funds (Net) ..	(—)366	(—)548	(—)620	(—)470
8.	Deposits and Advances (Net) ..	(—)5	735	237	467
9.	Suspense and Miscellaneous (Net) ..	855	(—)215	756	577
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	**Total Disbursements (1 to 5)** ..	**10527**	**12695**	**15670**	**17734**
1.	Total Capital Outlay ..	5686	5552	8289	11013
	(a) Developmental ..	5540	5340	8156	10802
	(b) Non-Developmental ..	146	212	133	211
2.	Discharge of Internal Debt ..	138	1141	984	785
3.	Repayments of Loans to the Centre ..	3096	2055	2390	2791
4.	Loans and Advances by State Government ..	1607	3947	3607	3145
5.	Appropriation to Contingency Fund ..	—	—	400	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget (Estimates)
1	2	3	4	5	6
	Punjab				
A.	Total Receipts (1 to 10) ..	**10314**	**16139**	**10511**	**8367**
1.	Internal-Debt ..	5772	6281	(—)3392	1241
2.	Loans from the Centre ..	3527	4974	11846	3812
3.	Recovery of Loans and Advances ..	1272	590	1382	1601
4.	Inter-State Settlement (Net) ..	—	37	224	203
5.	Contingency Fund (Net) ..	203	84	400	—
6.	Small Savings, Provident Funds etc. (Net) ..	665	585	644	450
7.	Reserve Funds (Net) ..	(—)605	224	(—)16	391
8.	Deposits and Advances (Net) ..	879	3346	(—)1410	123
9.	Suspense and Miscellanous ..	(—)1399	18	833	546
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**13532**	**22240**	**16885**	**17252**
1.	Total Capital Outlay ..	3602	8600	1292	5084
	(a) Developmental ..	3536	8529	1193	4932
	(b) Non-Developmental ..	66	71	99	152
2.	Discharge of Internal Debt ..	151	166	685	591
3.	Repayment of Loans to the Centre ..	2859	4311	7623	2455
4.	Loans and Advances by State Government ..	6920	9163	6885	9122
5.	Appropriation to Contingency Fund ..	—	—	400	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Rajasthan				
A.	**Total Receipts (1 to 10)** ..	**10716**	**13669**	**16814**	**16286**
1.	Internal Debt ..	2561	2950	2723	2922
2.	Loans from the Centre ..	6614	6831	8354	7862
3.	Recovery of Loans and Advances ..	2898	2962	2051	1882
4.	Inter-State Settlement (Net) ..	—	—	—	—
5.	Contingency Fund (Net) ..	(—)107	405	39	—
6.	Small Savings, Provident Funds, etc (Net) ..	171	637	1800	1850
7.	Reserve Funds (Net) ..	181	1009	224	242
8.	Deposits and Advances (Net) ..	(—)1165	(—)87	1223	1428
9.	Suspense and Miscellanous (Net) ..	(—)437	(—)1038	400	100
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	**Total Disbursements (1 to 5)** ..	**16059**	**17286**	**20836**	**22136**
1.	Total Capital Outlay ..	8349	8349	10898	11686
	(a) Developmental ..	8318	8173	10709	11433
	(b) Non-Developmental ..	31	176	189	253
2.	Discharge of Internal Debt ..	222	704	728	791
3.	Repayment of Loans to the Centre ..	4136	3375	4146	3847
4.	Loans and Advances by State Government ..	3352	4558	5064	5812
5.	Appropriation to Contingency Fund ..	—	300	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3.9—Contd.

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Sikkim				
A	Total Receipts (1 to 10) ..	**165**	**106**	**166**	**202**
1	Internal Debt ..	—	5	5	6
2.	Loans from the Centre ..	10	77	135	167
3.	Recovery of Loans and Advances ..	11	9	20	23
4.	Inter-State Settlement (Net) ..	—	—	—	—
5.	Contingency Fund (Net) ..	25	(—)5	—	—
6.	Small savings, Provident Funds, etc. (Net) ..	—	16	6	6
7.	Reserve Funds (Net) ..	—	—	—	—
8.	Deposits and Advances (Net) ..	(—) 12	18	—	—
9.	Suspense and Miscellanous (Net) ..	131	(—)14	—	—
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	**289**	**501**	**687**	**920**
1.	Total Capital Outlay ..	246	435	639	873
	(a) Developmental ..	228	376	585	793
	(b) Non-Developmental ..	18	59	54	80
2.	Discharge of Internal Debt ..	—	—	—	—
3.	Repayment of Loans to the Centre ..	—	2	11	18
4.	Loans and Advances by State Government ..	18	39	37	29
5.	Appropriation to Contingency Fund ..	25	25	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3·9—*contd.*

(Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates	1978-79 (Budget Estimates)
1	2	3	4	5	6
	Uttar Pradesh				
A.	**Total Receipts (1 to 10)**	**27950**	**53352**	**44211**	**59612**
1	Internal Debt ..	4575	5672	4886	5270
2	Loans from the Centre ..	18089	23901	28555	43810
3	Recovery of Loans and Advances	2481	2827	3288	3097
4	Inter-State Settlement (Net) ..	—	—	—	—
5	Contingency Fund (Net) ..	(—)1843	3580	363	—
6	Small Savings, Provident Funds, etc. (Net)	1693	1949	2721	2300
7	Reserve Funds (Net) ..	1136	3174	603	30
8	Deposits and Advances (Net) ..	2980	3257	1637	2269
9	Suspense and Miscellaneous (Net) ..	(—)1161	8992	2158	2836
10	Appropriation to Contingency Fund ..	—	—	—	—
B.	**Total Disbursements (Net)** ..	**43229**	**58387**	**54894**	**66256**
1	Total Capital Outlay	13032	24142	23543	30916
	(a) Developmental ..	12938	23576	22972	30086
	(b) Non-Developmental ..	94	566	571	830
2	Discharge of Internal Debt ..	650	1600	1760	1893
3	Repayment of Loans to the Centre ..	10298	9104	8196	11255
4	Loans and Advances by State Government	19249	21541	21395	22192
5	Appropriation to Contigency Fund ..	—	2000	—	—

3. CAPITAL BUDGET OF INDIVIDUAL STATES

Table No. 3·9—*concld.*

(Rs in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
	West Bengal				
A.	Total Receipts (1 to 10) ..	27904	19467	31668	28195
1.	Internal Debt ..	1967	2208	2437	2643
2.	Loans from the Centre ..	11226	11731	23106	20146
3.	Recovery of Loans and Advances ..	1576	1313	4039	2607
4.	Inter-State Settlement (Net) ..	—	—	—	—
5.	Contingency Fund (Net) ..	(—)112	188	2	—
6.	Small Savings, Provident Funds, etc. (Net) ..	795	905	1020	1120
7.	Reserve Funds (Net) ..	950	483	488	677
8.	Deposits and Advances (Net) ..	162	539	(—)129	—
9.	Suspense and Miscellaneous (Net) ..	11340	2100	705	1002
10.	Appropriation to Contingency Fund ..	—	—	—	—
B.	Total Disbursements (1 to 5) ..	18544	23528	24038	31054
1.	Total Capital Outlay	5503	8105	10483	11200
	(a) Developmental ..	5341	7901	9992	10623
	(b) Non-Developmental ..	162	204	491	577
2.	Discharge of Internal Debt ..	197	905	981	956
3.	Repayment of Loans to the Centre ..	5133	5790	9431	5440
4.	Loans and Advances by State Government ..	7711	8728	13143	14458
5.	Appropriation to Contingency Fund ..	—	—	—	—

Source:—Reserve Bank of India, Bulletin, December, 1978.

सत्यमेव जयते

CHAPTER 4

Income and Expenditure of Local Bodies and Zila Parishad

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Expenditure of Zila Parishads in Punjab

Table No. 4·1 (Rs in '000)

Year	Establish-ment	Roads	Education	Medical and Health	Veterinary	Others* Expendi-ture	Total
1	2	3	4	5	6	7	8
1967-68 ..	3041	1086	46	267	530	3051	8021
	(37·91)	(13·54)	(0·57)	(3·33)	(6·61)	(38·04)	(100·00)
1968-69 ..	3326	2660	45	592	453	3136	10212
	(32·57)	(26·05)	(0·44)	(15·80)	(14·44)	(30·70)	(100·00)
1969-70	3832	2533	5	272	482	6419	13543
	(28·30)	(18·70)	(0·03)	(2·01)	(3·56)	(47·40)	(100·00)
1970-71	4230	2577	209	465	645	6025	14151
	(29·89)	(18·21)	(1·47)	(3·29)	(4·56)	(42·88)	(100·00)
1971-72 ..	3523	2782	11	951	723	3349	11339
	(31·07)	(24·53)	(0·10)	(8·39)	(6·38)	(29·53)	(100·00)
1972-73 ..	3947	1765	11	845	723	4289	11580
	(34·08)	(15·24)	(0·10)	(7·30)	(6·24)	(37·04)	(100·00)
1973-74 ..	4141	947	52	961	699	3196	9996
	(41·43)	(9·47)	(0·52)	(9·62)	(6·99)	(31·97)	(100·00)
1974-75 ..	5116	1284	13	461	582	3471	10927
	(46·81)	(11·76)	(0·12)	(4·22)	(5·33)	(31·76)	(100·00)
1975-76 ..	5600	1314	5	526	766	10233	18444
	(30·37)	(7·12)	(0·03)	(2·85)	(4·15)	(55·48)	(100·00)
1976-77 ..	5801	3646	70	547	872	8660	19596
	(29·60)	(18·61)	(0·36)	(2·79)	(4·45)	(44·19)	(100·00)
1977-78 ..	6172	347	72	531	612	18781	26515
	(23·28)	(1·31)	(0·27)	(2·00)	(2·31)	(70·83)	(100·00)

Source:—Statistical Abstract of Punjab, 1978

Note.—Figures in brackets are percentage to the total.

*Includes expenditure on Parishads properties, garden, Interest on Loan and reserve for unforeseen charges.

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Income of Zila Parishads in Punjab

(Rs. in '000)

Table No. 4·2

Year	Local Rates	Taxes	Fees	Board Property	Education	Medical and Health	Grant in aid	Other Services	Total
1	2	3	4	5	6	7	8	9	10
1967-68 ..	3396 (37·36)	— (—)	65 (0·72)	366 (4·03)	— (—)	5 (0·61)	1821 (12·03)	3436 (37·80)	9089 (100·00)
1968-69 ..	4110 (37·05)	— (—)	71 (0·64)	176 (1·59)	2 (0·02)	78 (0·70)	1274 (11·48)	5383 (48·52)	11094 (100·00)
1969-70 ..	4861 (42·03)	— (—)	77 (0·66)	753 (6·51)	— (—)	216 (1·87)	1168 (10·18)	4491 (38·83)	11566 (100·00)
1970-71 ..	5103 (39·81)	— (—)	75 (0·52)	851 (6·64)	— (—)	137 (1·07)	1149 (8·96)	5502 (42·93)	12817 (100·00)
1971-72 ..	3802 (31·89)	— (—)	79 (0·66)	938 (7·87)	— (—)	188 (1·58)	992 (8·32)	5923 (49·68)	11922 (100·00)
1972-73 ..	4342 (39·08)	— (—)	88 (0·79)	889 (8·00)	— (—)	148 (1·33)	1112 (10·01)	4532 (40·79)	11111 (100·00)
1973-74 ..	3485 (35·34)	778 (7·89)	81 (0·82)	1127 (11·43)	0·12 (0·10)	101 (1·02)	888 (9·01)	3389 (34·37)	9861 (100·00)
1974-75 ..	5093 (45·10)	35 (0·31)	96 (0·85)	541 (4·79)	— (—)	55 (0·49)	1105 (9·79)	4367 (38·67)	11292 (100·00)
1975-76 ..	5466 (26·00)	45 (0·21)	69 (0·32)	579 (2·75)	— (—)	40 (·20)	1586 (7·54)	13242 (62·98)	21027 (100·00)
1976-77 ..	4193 (18·97)	42 (0·19)	173 (0·78)	1003 (4·54)	6 (0·02)	512 (2·32)	1593 (7·20)	14586 (65·98)	22108 (100·00)
1977-78 ..	3593 (11·18)	55 (0·17)	98 (0·30)	1020 (3·17)	637 (1·98)	34 (0·11)	2848 (8·86)	23863 (74·23)	32148 (100·00)

Note.—Figures in brackets are Percentage to the total.
*Include income from un-earmarked contribution from the Government, interest on investment, miscellaneous unclassified receipts and verterinary etc.

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Total Expenditure of Municipal Committee excluding operating expenses of Departmental Commercial undertakings

Table No. 4·3 (Rs. in lakhs)

Serial No.	Item	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
1	Final Outlay ..	1832	2199	2560	2939
	(a) Consumption Expenditure of Municipal Committees ..	1075	1146	1285	1426
	(b) Gross Capital Formation ..	757	1053	1275	1513
2	Transfer Payments to the rest of the economy ..	48	53	76	91
	(a) Current Transfers ..	45	53	76	91
	(b) Capital Transfers ..	3	—	—	—
3	Financial Investment and Loans to the rest of the economy ..	14	(—)71	153	166
4	Total Expenditure ..	1894	2181	2789	3196

4. INCOME AND EXEPNDITURE OF LOCAL BODIES

Gross Capital Formation out of Budgetary Resources of Municipal Committee in Punjab

Table No. 4·4 (Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
1	Gross Capital Formation by Municipal Committees ..	757	1053	1275	1513
2	Renewals and Replacements ..	3	1	1	1
3	Net Capital Formation by Municipal Committees ..	754	1052	1274	1512
4	Financial Assistance for Capital Formation to the Rest of the economy ..	109	207	126	142
5	Total Capital Formation (Net) of the Budgetary Resources of the economy (3+4)	863	1259	1400	1654

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Gross and Net Savings of the Municipal Committees

Table No. 4·5 (Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
1	Gross Savings—				
	(a) Savings of Municipal Administration ..	690	990	1276	1322
	(b) Depreciation Provision of Departmental Commercial Undertakings ..	2	14	21	27
	(c) Expenditure on Renewals and Replacements ..	3	1	1	2
	Net Savings ~~(a+b+c)~~ (a+b-c) ..	689	1003	1296	1347

4 INCOME AND EXPENDITURE OF LOCAL BODIES

Total Income Generation by the Municipal Committees

Table No. 4·6 (Rs. in lakhs)

Serial No.	Items	1975-76 (Accounts)	1976-77 (Accounts)	1977-78 (Revised Estimates)	1978-79 (Budget Estimates)
1	2	3	4	5	6
1	Wages and Salaries ..	666	772	877	989
2	Net Output of Departmental Commercial Undertakings ..	150	170	149	157
3	Wages and Salaries Component of Municipal Committees outlay on Buildings and other Constructions ..	236	327	415	481
4	Total Income ..	1052	1269	1441	1627

Source :—An Economic Classification of the Municipal Budgets in Punjab 1978-79

4 INCOME AND EXPENDITURE OF LOCAL BODIES

Income and Expenditure of Improvement Trusts in Punjab

Table No. 4·7 (Rs. in lakhs)

Year	Income	Expenditure
1	2	3
1967-68 ..	103	98
1968-69 ..	121	117
1969-70 ..	164	151
1970-71 ..	333	330
1971-72 ..	186	196
1972-73 ..	242	230
1973-74 ..	269	267
1974-75 ..	331	308
1975-76 ..	394	386
1976-77 ..	846	675
1977-78 ..	684	697

Source :—Statistical Abstract of Punjab.

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4·8

Name of the District/ Municipal Committees/Corporations	Income (Rs in '000)			Expenditure (Rs in '000)		
	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates
1	2	3	4	5	6	7
I. Ludhiana ..	**61366**	**55079**	**61116**	**54970**	**56338**	**62375**
1. Ludhiana (Corporation) ..	53067	46425	52206	46330	46769	53392
2. Raikot ..	829	677	660	660	661	643
3. Jagraon ..	2303	2226	2300	2301	2345	2320
4 Doraha ..	772	849	911	711	957	974
5 Khanna ..	3517	4090	4166	4205	4796	4168
6. Samrala ..	617	661	707	618	660	715
7. Payal ..	261	151	166	145	150	163
II. Sangrur ..	**12693**	**13626**	**13921**	**13528**	**13061**	**14150**
1. Malerkotla ..	1666	2338	2416	2252	2316	2501
2. Sunam ..	1105	1397	1411	1236	1408	1483
3. Lehragaga ..	409	428	504	403	435	529
4. Sangrur ..	1963	2087	2438	1926	1968	2436
5. Dhuri ..	1678	940	1069	1399	925	1050
6. Ahmedgarh ..	1230	1254	1301	1275	1200	1276
7. Barnala ..	3224	3640	3157	3429	3305	3190
8. Tappa ..	634	551	561	631	479	560
9. Dhanaula ..	219	192	240	279	244	267
10. Bhadaur ..	162	183	222	214	184	222

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4·8

Name of the District/Municipal Committees/Corporations	Income (Rs in '000)			Expenditure (Rs in '000)		
	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates
1	2	3	4	5	6	7
11. Bhawanigarh ..	291	461	450	318	459	484
12. Longowal ..	112	155	152	166	138	152
III. Patiala ..	**32756**	**35903**	**40467**	**34662**	**39091**	**44107**
1. Amloh ..	194	348	382	265	334	382
2. Mandi Gobindgarh ..	3503	3575	5436	4508	5748	6463
3. Banur ..	245	353	265	489	349	259
4. Dera Bassi ..	685	423	465	403	405	425
5. Samana ..	1227	939	1325	960	543	1320
6. Notified Area Committee Patran ..	543	490	650	693	463	652
7. Rajpura ..	3631	5650	6535	3196	6085	7746
8. Bassi Pathana ..	470	539	595	459	485	560
9. Sirhind ..	1320	1405	1800	1208	1329	1757
10. Patiala ..	18474	19357	20004	19345	20655	21609
11. Nabha ..	2369	2664	2850	3020	2627	2843
12. Sanaur ..	95	160	160	116	68	91
IV. Kapurthala ..	**7336**	**7651**	**8523**	**7311**	**7955**	**8739**
1. Phagwara ..	3768	4334	4838	3860	4344	4891

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4·8

Name of the District/Municipal Committees/Corporations	Income (Rs in 000)			Expenditure (Rs in '000)		
	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates
1	2	3	4	5	6	7
2. Sultanpur Lodhi ..	480	587	727	624	561	733
3. Kapurthala ..	3088	2730	2958	2827	3050	3115
V. Jullundur .. **	**35063	**38116**	**43453**	**34185**	**37517**	**46120**
1. Kartarpur ..	692	539	700	878	729	700
2. Banga ..	787	1002	1020	749	940	1063
3. Adampur ..	600	428	450	411	460	445
4. Nakodar ..	1416	1123	1261	945	1052	1210
5. Nur Mahal ..	578	500	534	576	503	532
6. Phillaur ..	657	714	844	573	792	846
7. Alawalpur ..	224	79	85	123	282	185
8. Jullundur (Corporation) ..	27530	31577	36110	27485	30585	38600
9. Nawanshehar ..	2349	2046	2320	2337	1986	2410
10. Rahon ..	230	108	129	108	188	129
VI. Gurdaspur .. **	**15491	**15959**	**16841**	**14609**	**17561**	**17515**
1. Gurdaspur* ..	1414	1820	2082	1636	1827	2066
2. Sujanpur ..	693	258	262	390	518	391
3. Fatehgarh Churian ..	283	185	240	228	240	240
4. Qadian ..	428	421	437	526	434	457
5. Dhariwal ..	850	581	685	706	617	678

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations as given in their Budgets

Table No. 4·8

Name of the District/Municipal Committees/Corporations	Income (Rs. in '000)			Expenditure (Rs in '000)		
	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates
1	2	3	4	5	6	7
6. Dera Baba Nanak ..	113	104	120	133	97	277
7. Shri Hargobindpur ..	53	75	100	41	74	100
8. Dina Nagar ..	730	580	580	725	805	838
9. Batala ..	4704	5210	5000	4379	6227	5136
10. Pathankot ..	6223	6725	7335	5845	6722	7332
VII. Faridkot ..	**21965**	**22834**	**23683**	**20161**	**22299**	**24289**
1. Malout ..	2157	2443	2537	2167	2494	2521
2. Kot Kapura ..	6303	6676	6567	5151	5530	7115
3. Faridkot ..	2273	2342	2188	2399	2330	2192
4. Muktsar ..	2685	2815	2521	2608	2787	2475
5. Gidderbaha ..	1086	1182	1441	913	1222	1482
6. Jaitu ..	1390	1159	1238	1278	1477	1314
7. Moga ..	6071	6217	7191	5645	6459	7190
VIII. Ferozepur ..	**13487**	**13867**	**14932**	**13475**	**14191**	**14831**
1. Guru Har Sahai ..	547	680	715	758	715	733
2. Talwandi Bhai ..	584	546	619	561	615	614
3. Zira ..	742	669	749	748	700	740
4. Tankanwali ..	386	242	251	343	236	255

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Statement showing the Income and Expenditure of all the Municipal Committees /Corporations as given in their Budgets

Table No. 4·8

Name of the District/Municipal Committees/Corporations	Income (Rs in '000)			Expenditure (Rs in '000)		
	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates
1	2	3	4	5	6	7
5. Abohar ..	4968	5243	5360	4575	5243	5360
6. Ferozepur ..	3284	3307	3638	3621	3758	3572
7. Dharamkot ..	348	251	339	192	200	363
8. Fazilka ..	1704	2017	2272	1731	1818	2208
9. Jalalabad ..	924	912	989	946	906	986
IX. Amritsar ..	**86131**	**85742**	**90197**	**69551**	**92686**	**111585**
1. Amritsar (Corporation) ..	78094	78878	83121	63590	84848	104383
2. Chheharta ..	2996	2729	3093	2349	3610	3182
3. Patti ..	1375	1106	905	961	1105	914
4. Tarn Taran ..	2626	2099	2200	1915	2136	2200
5. Jandiala ..	549	524	592	382	588	618
6. Majitha ..	449	337	215	276	333	219
7. Ramdas ..	42	69	71	78	66	69
X. Bhatinda ..	**16334**	**17854**	**20025**	**16898**	**18230**	**20776**
1. Budhlada ..	893	1240	1324	1125	1177	1276
2. Goniana ..	682	635	717	612	972	1040
3. Mansa ..	2605	2577	2715	2446	2365	2734
4. Bhucho Mandi ..	755	858	901	763	891	933
5. Bhatinda ..	7241	8410	10000	8188	8886	10445
6. Rampura Phul ..	1613	1467	1600	1328	1319	1594
7. Raman Mandi ..	1062	1079	1194	1008	1051	1207

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Statement showing the Income and Expenditure of all the Municipal Committees/Corporations in Punjab as given in their Budgets

Table No. 4·8

Name of the District/Municipal Committees/Corporations	Income (Rs in '000)			Expenditure (Rs in '000)		
	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates	1976-77 Accounts	1977-78 Revised Estimates	1978-79 Budget Estimates
1	2	3	4	5	6	7
8. Maur Mandi ..	888	1042	963	872	1031	953
9. Baretta ..	349	450	469	465	434	456
10. Sangat ..	218	68	104	65	79	105
11. Kot Fattah ..	28	28	38	26	25	33
XI. Rup Nagar ..	**8440**	**9236**	**8677**	**5568**	**8130**	**8444**
1. Anandpur Sahib ..	721	207	362	182	210	356
2. Kurali ..	848	882	904	734	836	904
3. Kharar* ..	741	730	890	860	624	890
4. Morinda ..	930	847	842	707	848	842
5. Nangal Townsphip ..	1407	877	940	712	875	940
6. Rup Nagar ..	2346	1356	1710	1854	1837	1720
7. Naya Nangal ..	1447	4337	3029	519	2900	2792
XII. Hoshiarpur ..	**10984**	**10531**	**9783**	**10672**	**10726**	**9915**
1. Garhshankar ..	600	535	585	671	533	583
2. Sham Churasi ..	31	30	37	31	26	44
3. Hariana ..	112	149	137	125	150	137
4. Mukerian ..	1064	1040	833	1005	1213	948
5. Urmur Tanda ..	704	776	861	765	864	827
6. Hoshiarpur ..	7439	7178	6295	7095	7178	6295
7. Garhdiwala ..	306	180	218	143	179	299
8. Dasuya ..	728	643	817	837	583	782
Total ..	**322046**	**326398**	**351618**	**295590**	**337785**	**382846**

*For want of relevant Budget for 1978-79 (Budget Estimates) ratio on the basis of past trends has been applied

CHAPTER—5

Financial Corporation

FINANCIAL CORPORATION

Total amount Sanctioned and Disbursed by the Punjab Financial Corporation

Table No. 5.1 (Rs in lakhs)

During the year	Total Amount of Loans Sanctioned	Total Amount of Loans Disbursed
1	2	3
1969-70 ..	113.67	76.47
1970-71 ..	227.45	102.07
1971-72 ..	375.07	176.66
1972-73 ..	505.77	193.95
1973-74 ..	620.81	273.73
1974-75	1010.46	503.62
1975-76 ..	1044.17	572.93
1976-77	721.73	501.10
Agency Funds		
1969-70 ..	25.28	16.22
1970-71 ..	25.41	19.53
1971-72 ..	—	0.91
1972-73 ..	—	—
1973-74 ..	—	—
1974-75 ..	—	0.95
1975-76 ..	—	—
1976-77 ..	—	—

Source :—Annual Reports of the Punjab Financial Corporation

5. FINANCIAL CORPORATION

Operation of State Financial Corporations

Table No. 5.2

(Rs in lakhs)

States	Capital as at the end of March, 1978	Outstanding of bonds issued at the end of March, 1978	Total assets as at the end of March, 1978	Loans sanctioned during 1977-78 @	Loans disbursed during 1977-78	Loans outstanding as at the end of March 1978
1	2	3	4	5	6	7
1. Andhra Pradesh ..	428	2080	4307	2019	1004	3852
2. Assam ..	110	385	976	117	129	866
3. Bihar ..	350	1095	3351	1394	599	3046
4. Gujarat ..	800	3290	7986	2191	1395	6465
5. Haryana ..	330	1238	3052	365	276	2685
6. Himachal Pradesh ..	103	192	833	224	190	743
7. Jammu and Kashmir ..	100	275	829	248	166	801
8. Karnataka ..	420	1610	4654	1001	717	4229
9. Kerala ..	235	1640	3383	850	521	2964
10. Madhya Pradesh ..	170	693	1933	628	375	1679
11. Maharashtra ..	692	4234	8800	2756	1807	8084
12. Delhi ..	175	302	1269	318	173	1148
13. Orissa ..	142	685	1698	542	338	1481
14. Punjab ..	300	792	2662	557	518	2420
15. Rajasthan ..	300	671	2573	641	523	2323
16. Tamil Nadu ..	850	1311	8099	742*	720	5402
17. Uttar Pradesh ..	495	1975	4481	1508	749	3974
18. West Bengal ..	250	595	2143	539	455	1962

Source:—State Financial Corporation quoted in the Report on Currency and Finance, 1977-78.

@ Include : in respect of some corporations, loans . Subsequently declined by Industrial concerns or cancelled or reduced by the Corporation.

*as on March, 26, 1976.

सत्यमेव जयते

CHAPTER—6

Banks

6. BANKS

Banking Development in Punjab (Reorganised)

Table No. 6.1

Type of Bank	Number of Offices								
	1967-68	1968-69	1969-70 †	1970-71	1971-72	1972-73	1973-74	1975	1976-77
1	2	3	4	5	6	7	8	9	10
1. Indian Commercial Bank ..	271	310	472	530	634	717	857	1057	1228†
(a) Indian Scheduled Banks ..	262	304	466	523	633	716	856	1056	1227
(b) Indian Non-Scheduled Banks ..	9	6	6	7	1	1	1	1	1
2. Foreign Banks ..	3	3	3	3	3	3	3	3	3
3. Co-operative Banks ..	104	124	140	158	194	210	226	238	267
4. Post Office Saving Banks (Punjab Circle) ..	1187	1221	1114 @	1192 @	1249 @	1292 @	1423	1384 @	1424
All Type of Banks	1565	1648	1729	1883	2080	2222	2509	2682	2918

*Punjab Co-operative Bank, Amritsar has been considered as Scheduled Bank in this table as classified by Reserve Bank of India

@As on 31st March,

/Calender years.

†Figures are as on 30th September, 1970.

Source;—Statistical Abstract of Punjab, 1978

†Figurses as on 31st December, 1976.

6. BANKS

Indian Commercial Banks operating in Punjab (Reorgnnised)

Table No. 6.2

Serial No.	Type of Bank	Year	Number of Banks	Number of offices	Paid up capital (Rs in lakhs)	Reserve (Rs in lakhs)
1	2	3	4	5	6	7
1	Scheduled Banks ..	1967	3	262	62·7	61·3
		1968	2	304	55·4	52·5
		1969	3	406	66·4	68·0
		1970	3	509	66·4	71·2
		1971	3	609	66·4	75·5
		1972	3	715	66·4	82·5
		1973	3	847	66·5	93·1
		1974	3	936	69·7	113·1
		1975	3	1056	74·4	136·2
		1976	3	1227	74·4	159·9
2	Non-Scheduled Banks ..	1967	3	9	9·9	21·7
		1968	2	6	6·9	20·1
		1969	2	6	6·9	21·1
		1970	2	6	6·9	21·8
		1971	1	1	2·0	14·0
		1972	1	1	2·0	14·8
		1973	1	1	2·0	15·2
		1974	1	1	2·0	15·7
		1975	1	1	2·0	16·1
		1976	1	1	2·0	16·8
	Total (1+2) ..	1967	6	271	72·6	83·0
		1968	4	310	62·3	72·6
		1969	5	412	73·3	89·1
		1970	5	515	73·3	93·0
		1971	4	610	68·4	89·5
		1972	4	716	68·4	97·4
		1973	4	848	68·5	108·3
		1974	4	937	71·7	128·7
		1975	4	1057	76·4	152·3
		1976	4	1228	76·4	176·7

Source.—Statistical Abstract of Punjab, 1978.

सत्यमेव जयते

6. BANKS

State-wise Distribution of Offices, Deposits and Bank Credit of Scheduled Commercial Banks

Table No. 6.5.

Serial No.	States	No. of offices June 1977	Population per Banking office (in '000)	Bank Deposits (Rs in Lakhs)	Percentage to Total Bank Deposits	Bank Credit (Rs. in Lakhs)	Percentage to total Bank Credit	Per Capita Deposits (in Rs.)	Per Captia Credit (in Rs.)
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh ..	1836	26	89892	4·74	59703	4·34	184·85	122·77
2	Assam ..	354	50	18030	0·95	8097	0·59	101·24	45·46
3	Bihar ..	1168	54	80636	4·25	30959	2·25	128·61	49·38
4	Gujarat ..	1873	17	139274	7·34	72932	5·30	450·29	235·80
5	Haryana ..	596	19	29046	1·53	17077	1·24	254.34	149·54
6	Himachal Pradesh ..	251	15	9265	0·49	1964	0·14	249·73	52·94
7	Jammu & Kashmir ..	285	18	14894	0.78	4763	0·35	285·33	91·25
8	Karnataka ..	2118	16	94035	4·95	82617	6·00	284·78	250·20
9	Kerala ..	1607	15	67098	3·54	42935	3·12	275·22	176·11
10	Madhya Pradesh ..	1241	39	55416	2·92	28475	2.07	114·90	59·04
11	Maharashtra ..	2634	22	411015	21·65	294296	21·39	715·68	512·44
12	Manipur ..	22	55	841	0·04	282	0·02	68·93	23·11
13	Meghalaya ..	41	23	2508	0·13	412	0.03	220·00	36·14
14	Nagaland ..	22	25	662	0·03	229	0·02	118·21	40·89
15	Orissa ..	526	47	16969	0·89	10410	0·76	68·23	41·86
16	Punjab ..	1261	12	90870	4·79	29526	2·14	596·65	193·87
17	Rajasthan ..	1013	29	39390	2·08	23769	1·73	133·12	80·33
18	Sikkim ..	1	245	274	0·01	9	—	111·84	3·67
19	Tamil Nadu ..	2295	20	123278	6·49	124376	9·04	245·83	269·91
20	Tripura ..	47	37	1473	0·08	430	0·03	83·69	24.43
21	Uttar-Pradesh ..	2661	37	170359	8·98	79391	5·77	174·94	81·53
22	West-Bengal ..	1614	32	230615	12·15	152403	11·07	453·07	299·42

Source.—Banking Statistics Basic Statistical Retrns Reserve, Bank of India. Summary Results, June, 1977.

6. BANKS

Net Receipts of Small Savings Schemes/Securities in India by States/Union Territories—1977-78

Table No. 6.4. (Rs in '000)

Name of the State	Post* Office Savings Bank Accounts	National Defence Certifi-cates	Defence Deposits Certifi-cates	Annuity Certifi-cates	Cummu-lative Time Deposits	National Savings Certifi-cates II to V	Fixed** Deposits	Post Office Time Deposits	Post Office Recurring Deposits	Others	Total
0	1	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh ..	48197	(—)10669	(—)343	—	7707	(—)6108	(—)31	50923	16347	36424	**142447**
Assam ..	45129	(—)25566	(—)100	—	6595	(—)20862	(—)17	161746	7514	5921	**180360**
Bihar ..	110115	(—)38332	(—)597	(—)128	16952	50567	(—)15	358071	13547	(—)74676	**435504**
Delhi ..	25975	(—)20163	(—)3026	(—)23	43553	9585	(—)1	178639	3139	14898	**252576**
Goa ..	(—)210	(—)3367	—	—	578	6499	(—)34	10662	1629	21620	**37377**
Gujarat ..	107559	(—)61259	(—)118	—	10524	109800	(—)238	220735	22910	44437	**454350**
Haryana ..	100377	(—)7494	—	—	(—)10537	23948	—	38613	16176	6200	**167283**
Himachal Pradesh ..	13860	(—)2601			1328	12042	—	28138	10791	474	**64032**
Jammu and Kashmir ..	5943	(—)2889	–	—	174	26217	—	22398	4152	531	**56526**
Karnataka ..	24603	(—)15074	(—)15039	(—)35	5594	26774	(—)98	65394	25684	29003	**146206**
Kerala ..	35786	(—)7869	—	—	2279	(—)2338	(—)34	10061	18683	28383	**84951**
Madhya Pradesh ..	74301	(—)23339	(—)2	—	5212	20329	(—)11	84042	16540	35443	**212515**
Maharashtra ..	15609	(—)163249	(—)24067	(—)1575	11723	132786	(—)785	514397	66913	102281	**654033**
Manipur ..	499	(—)60	—		249	147	—	22	387	27	**1271**
Lakshadweep ..	29	—	—	—	50	—	—	—	10		**89**
Nagaland ..	737	(—)51	—	—	127	225	—	(—)66	254	12	**1238**

Net Receipts of Small Savings Schemes/Securities in India by States/Union Territories—1977-78

Table No. 6.4—*concld.* (Rs in '000)

Name of the State	Post Office Savings Bank Accounts	National Defence Certificates	Defence Deposits Certificates	Annuity Certificates	Cumulative Time Deposits	National Savings Certificates II to V	**Fixed Deposits	Post Office Time Deposits	Post office Recurring Deposits	Others	Total
0	1	2	3	4	5	6	7	8	9	10	11
Orissa ..	96067	(—)5024	(—)25	—	3435	8311	(—)26	4730	10659	14299	**132426**
Punjab ..	25629	(—)18450	—	—	1637	39628	—	36437	10894	10514	**106249**
Rajasthan ..	148882	(—)14591	—	—	6653	13629	(—)58	48060	23968	10181	**236724**
Sikkim ..	78	(—)22	—	—	35	5	—	27	11	—	**134**
Tamil Nadu ..	70403	(—)37398	(—)6404	—	(—)5907	8134	(—)14	282465	29565	31209	**372053**
Tripura ..	3086	(—)343	—	—	509	2722	—	331	1758	20	**8083**
Uttar Pradesh ..	405052	(—)41717	(—)43	—	9839	278266	(—)116	204017	106137	49867	**1011302**
Union Territory of Chandigarh	1421	(—)749	—	—	239	4053	—	4599	1522	154	**11239**
West Bengal ..	142113	(—)100422	(—)16652	(—)726	35606	161298	(—)112	437894	11706	79562	**750267**
Andaman and Nicobar ..	586	(—)19	—	—	772	94	—	(—)4268	146	102	**(—)2587**
Meghalaya ..	3991	(—)462	—	—	324	1276	—	420	527	25	**6101**
Pondicherry ..	319	(—)125	—	—	171	103	—	(—)457	223	1 680	**1914**
Mizoram ..	1396	(—)25	—	—	137	89	—	55	98	—	**1750**
Total ..	**1507532**	**(—)601969**	**(—)66416**	**(—)2487**	**155558**	**907219**	**(—)1590**	**2758085**	**421890**	**448591**	**5526413**

Source :—National Savings Commissioner, Government of India.

Quoted in Statistical Abstract of Punjab, 1978.

6. BANKS

Small Savings in Punjab

Table No. 6.5

(Thousand rupees)

Scheme	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
0	1	2	3	4	5	6	7	8
1. Post Office Savings†								
Bank Deposits—								
Gross Receipts ..	438656	456937	482188	566260	572440	530615	437709	484840
Encashment ..	340723	397108	462447	496261	539515	562489	526117	459211
Net Receipts ..	97933	59829	19741	69999	32925	(—)31874	(—)88408	25629
2. Treasury Savings—								
Deposits and Defence Deposits—								
Gross Receipts ..	12	—	—	—	—	—	—	—
Encashment ..	329	860	688	461	150	189	20	—
Net Receipts ..	(—)317	(—)860	(—)688	(—)461	(—)150	(—)189	(—)20	—
3. Fifteen-year Annual Certificates—								
Gross Receipts ..	—	—	—	—	—	—	569	—
Encashment ..	59	60	60	60	65	2	—	—
Net Receipts ..	(—)59	(—)60	(—)60	(—)60	(—)65	(—)2	569	—
4. Cummulative Time Deposits—								
Gross Rceipts ..	14873	15798	18089	16825	17331	17152	17290	18841
Encashment ..	14016	14228	17978	17366	15953	16174	13919	17204

Net Receipts	.	857	1570	111	(—)541	1378	978	3371	1637
5. National Defence Certificates—									
Gross Receipts	..	—	—	—	—	—	—	—	22389
Encashment	..	35219	25282	18579	18937	24238	30945	25359	(—)22389
	..	(—)35219	(—)25282	(—)18579	(—)18937	(—)24238	(—)30946	(—)25359	—
6. Five-Year Post Office Recurring Deposits—									
Gross Receipts	..	189	1182	3134	8200	10671	11521	20079	24586
Encashment	..	—	93	218	1883	632	3145	6394	13690
Net Receipts	..	189	1089	2916	6317	10039	8376	13685	10894
7. Post Office Time Deposits—									
Gross Receipts	..	10962	44851	77500	106006	134030	145694	167039	160784
Encashment	..	282	13408	22007	22399	37980	98662	106509	110776
Net Receipts	..	10680	31443	55493	83607	96050	47032	60530	50008
8. National Savings Certificates—									
Gross Receipts	..	39557	39468	29211	26263	29753	29852	35045	77991
Encashment	..	2675	469	269	7310	8477	6511	14475	37521
Net ceipts	..	36882	38999	28942	18953	21276	23341	20571	40470

Source :—National Savings Commissioner, Government of India
Quoted in Statiscal Abstract of Punjab, 1978.

Notes.— 1. Figures are un-audited.
2. Minor differences are due to rounding of figures.
3. The encashment of uncurrent Postal Certificates have been shown under N.D.Cs. etc. and those of Treasury Certificates under D.D.Cs'. for 1973-74.
4. The information for the year 1975-76 and 1976-77 is based on the Monthly returns of the National Savings Commissioner, Govt. of India and are provisional.

** Includes all.
†Includes Post Office Savings Bank interest.

6. BANKS

Progress of Commercial Banking at a Glance in India

TABLE 6.6

Important Indicators	June, 1969	June, 1970	Junek 1971	June, 1972	June, 1973	June, 1974	June, 1975	June, 1976	June, 1977	June, 1978
1	2	3	4	5	6	7	8	9	10	11
No. of Commercial Banks ..	89	86	85	83	83	83	83	100	126	128
(a) Scheduled Commrcial Banks ..	73	73	74	74	74	74	74	92	119	122
of which Regional Rural Banks ..	..	..	..	..	..	..	..	19	48	48
Non-Scheduled Commercial Banks ..	16	13	11	9	9	9	9	8	7	6
No. of offices in India ..	8262	10131	12013	13622	15362	16936	18730	21220	24802	28016
(a) Rural ..	1833	3063	4280	4817	5561	6166	6807	7688	9536	11806
(b) Semi Urban	3342	3718	4040	4401	4751	5116	5598	6416	7249	7628
(c) Urban ..	1584	1744	1949	2504	2764	3091	3489	3986	4541	4843
(d) Metropolitan	1503	1606	1744	1900	2286	2563	2836	3130	3476	3739
Population per office (in '000') ..	64	53	46	41	37	35	32	29	25	23
Deposits of Scheduled Commercial Banks in India ..	4646	5275	6216	7610	9165	10756	12545	15056	18903	22932
(a) Demand	2104	2329	2743	3358	3958	4657	5257	6070	7290	9159
(b) Time ..	2542	2946	3,473	4252	5207	6109	7288	8986	11613	13773
Credit of Scheduled Commercial Banks in India (Rs. Crores)	3599	4213	4763	5480	6412	7858	8955	11464	13490	15488
Deposits of Scheduled Commercial Banks in in India (Rs. Crore)	56	52	52	56	60	64	67	71	76	82
Credit of Scheduled Commercial Banks per office (Rs. Lakhs)	44	42	40	40	42	46	48	54	54	55
Per Capita Scheduled Commercial Banks Rs. Deposits	88	98	113	135	160	183	210	247	305	363
Per Capita Credit of Scheduled Commercial Banks (Rs.)	68	78	86	97	112	134	150	188	218	245
Deposits as percentage National Income Current Price)	15.3	15.8	17.1	19.4	21.8	20.6	19.7	27.7	27.3	30.4

6. BANKS

Progress of Commercial Banking at a Glance in India

TABLE 6.6

Important Indicator	June, 1969	June, 1970	June, 1971	June, 1972	June, 1973	June, 1974	June, 1975	June, 1976	June, 1977	June, 1978
1	2	3	4	5	6	7	8	9	10	11
Scheduled Commercial Baks advances to to priority Sectors (Rs. Crores) ..	504	838	1015	1149	1478	1901	2242	2815	3509	4491
Shares as Priority Sectors advance in Total Non-Food Credit of Scheduled Commercial Banks (Per Cent) ..	15.0	20.9	23.2	23.3	24.9	25.9	27.5	33.3	32.0	34.6
Credit Deposit ratio	77.5	79·9	76·6	72·0	76·0	73·1	71·4	76·1	71·4	67·5
Investment Deposits Ratio ..	29.3	28.5	29.1	30.5	32.1	31.6	32.5	32.3	32.7	32.9
Cash Deposits Ratio	8.2	6.8	6.5	6.5	8.9	8.3	6.8	6.3	8.2	11.6

*Figures for National Income and Depostis Ralate to year ending March, National Income Data relate to Revised Series.

Source:—Banking Statistics:—Basic Statistics Return, Reserve Bank of India, Summary Results June, 1977

6. BANKS

State-wise Classification of outstanding credit of Scheduled Commercial Banks—According to Sanctioned and Utilisation

Table No. 6.7

(Rs. in lakhs)

Region/State/Union Territory	June, 1976				June, 1977			
	According to sanction		*According to utilization*		*According to sanction*		*According to the utilization*	
	No. of Accounts	Amount	No. of Accounts	Amount	No. of Accounts	Amount	No. of Accounts	Amount
1	2	3	4	5	6	7	8	9
I. Northern Region ..	607365	308465	606867	301754	904493	379484	904213	376751
Haryana ..	103263	12681	104433	27219	149276	17077	150493	31449
Himachal Pradesh ..	37816	1488	37837	1450	50322	1964	50358	2021
Jammu and Kashmir ..	28340	3812	28457	3330	38142	4763	38159	4107
Punjab ..	162437	22928	162633	53814	228174	29526	228587	69238
Rajasthan ..	153500	18874	153625	18925	237898	23769	238225	26589
Chandigarh ..	9984	36952	9831	2001	14792	50069	14528	6465
Delhi ..	111935	211730	110051	195015	185889	252316	183863	236882
II. North-Eastern Region ..	71817	7484	72404	11938	111849	9491	112339	12939
Assam ..	45076	6442	45609	10719	69197	8097	69638	11334
Meghalaya ..	6139	372	6146	371	7543	412	7553	465
Manipur ..	2880	180	2889	134	4364	282	4365	282
Nagaland ..	580	175	584	244	1480	229	1487	263
Tripura ..	17011	293	17034	342	28851	430	28884	486

Arunachal Pradesh	..	71	13	89	121	239	23	249	97
Mizoram	..	29	6	22	9	61	9	49	3
Sikkim	..	31	3	31	1	114	9	114	9
III. Eastern Region	..	738819	166283	737850	168651	1083177	193844	1082866	195299
Bihar	..	226475	30272	226739	42614	311454	30959	311762	43715
Orissa	..	157648	7427	157477	9292	267037	10410	267140	12020
West Bengal	..	353299	128523	352236	116694	502069	152403	501345	139427
Andaman and Nicobar Islands	..	1397	61	1398	51	2617	72	2619	137
IV. Central Region	..	703683	85420	704965	99257	1105147	107866	1106315	118702
Madhya Pradesh	..	248578	22439	248715	23710	378438	28475	378671	29748
Uttar Pradesh	..	455105	62981	456250	75547	726709	79391	727644	88954
V. Western Region	..	1024750	327592	1023824	312708	1302788	373955	1301179	355255
Gujarat	..	301594	62927	301594	70261	415823	72932	414848	79743
Maharashtra	..	685328	258704	684348	235918	838172	294296	837454	267891
Goa, Daman and Diu	..	37360	5918	37392	6472	48017	6669	48077	7547
Dadar and Nagar Haveli	..	468	43	490	57	776	58	800	74
VI. Southern Region	..	5170510	282898	5171034	283834	6242286	311564	6242828	317258
Andhra Pradesh	..	964499	50554	964600	52429	1256959	59703	1257172	62078
Karnataka	..	1176055	73776	1176398	76818	1471404	82617	1471643	85918
Kerala	..	1459768	34576	1459956	35556	1635440	42935	1635528	44007
Tamil Nadu	..	1527390	122497	1527317	117243	1827519	124376	1827557	122922
Pondicherry	..	42048	1491	42006	1783	50295	1929	50259	2329
Lakshadweep	..	750	4	757	5	669	4	669	4
All India	..	8316944	1178142	8316944	1178142	10749740	1376204	10749740	1376204

Source : Banking Statistics :—Basic Statistical Returns Reserve Bank of India. Summary Results June, 1977.

6. BANKS

Occupation-wise classification of out standing Credit of Scheduled Commercial Banks in Punjab—as on June, 1977

Table No. 6·8

(Rs. '000')

Serial No.	Occupation	As on the last Friday of June, 1977		
		No. of Accounts	Amount	Percentage to Total
1	2	3	4	5
1.	Agriculture and Allied Activities ..	84012	827831	12·2
2.	Industry ..	41710	1790598	26·3
	(a) Mining and Quarring ..	—	—	—
	(b) Manufacturing Industry ..	20697	1544973	22·7
	(c) Electricity Generation ..	48	62829	0·9
	Transmission and Distribution—			
	(d) Construction ..	94	5897	0·1
	(e) Trausport Operators ..	11696	127955	1·9
	(f) Personnal and Professional Services ..	9175	48944	0·7
3.	Trade ..	17363	3864399	56·7
	(a) Wholesale Trade ..	3589	3735363	54·8
	(b) Retail Trade ..	13774	129036	1·9
4.	Personal Loan (Including Consumer Durables) ..	22335	99034	1·5
5.	All others ..	63167	231135	3·3
	Total ..	228587	6812997	100·0

Source : Banking Statistics :—Basic Statistical return, Reserve Bank of India, Summary Results, June, 1977.

6. BANKS

State-wise Occupation-wise Classification of amounts of outstanding all Scheduled Commercial Banks

6 BANKS

State-wise Occupation-wise Classification of amounts

Table No. 6.9

States	Agriculture and Allied Activities	Industry	Mining and Quarrying	Manufacturing Industry	Electricity generation Transmission and Distribution	Construction
	I	II	(A)	(B)	(C)	(D)
1	2	3	4	5	6	7
1. Andhra Pradesh ..	1480783	3089952	37850	2730228	4756	55311
2. Assam ..	389649	406235	2791	305503	837	9757
3. Bihar ..	448872	3146495	286984	2383417	53674	87616
4. Gujarat ..	774584	5650199	8218	5151249	120232	23627
5. Haryana ..	511131	182727	1671	1664441	70508	13974
6. Himachal Pradesh ..	28263	87378	205	61424	282	3065
7. Jammu and Kashmir ..	22396	249108	680	123780	460	4328
8. Karnataka ..	1535097	4844127	37251	4005307	78025	76689
9. Kerala ..	595171	2226266	2283	1954304	7040	28126
10. Madhya Pradesh ..	623351	1568230	23014	1235391	19163	20936
11. Maharashtra ..	1778434	17116665	36569	15325267	231788	245031
12. Manipur ..	3675	10426	—	1966	—	19
13. Meghalaya ..	4687	24910	289	12254	64	951
14. Nagaland ..	862	19319	—	14220	—	—
15. Orissa ..	188664	636412	30642	459896	37372	6343
16. Punjab ..	827831	1790598	—	1544973	62829	5897
17. Rajasthan ..	441784	1357039	108144	1083958	1786	6842
18. Tamil Nadu ..	1479078	7778593	14754	6824925	106823	95574
19. Tripura ..	16221	14605	—	2866	—	815
20. Uttar Pradesh ..	1495465	5338496	32258	4644071	262834	34697
21. West Bengal ..	1045233	10314137	465765	9092799	50159	137192

of outstanding all Scheduled Commercial Banks

(As on June 1977) (Rs in 000)

Transport Operators	Personal and Professional Services	Trade	Wholesale Trade	Retail Trade	Personal Loans including consumer Durables	All others	Total Bank credit (I+II+III+IV+V)
(E)	(F)	(III)	(I)	(II)	(IV)	(V)	
8	9	10	11	12	13	14	15
112500	149298	664232	435899	228333	405470	537804	6178241
69198	18149	169995	96589	73406	23099	67609	1056587
275391	59413	272538	119585	152953	64233	177461	4139599
237450	109423	655251	456352	198899	228825	438452	7747311
56643	20490	550875	491502	59373	49058	132017	3070808
17631	4771	31628	11909	19719	10941	25362	183572
101814	15040	59976	26919	33057	12382	52200	396062
287102	359753	861324	505667	355657	387329	675728	8303605
127415	107098	672393	460499	211894	277692	542889	4314411
213327	50399	336335	203620	132715	116403	177587	2821906
706165	571545	5299396	4749123	550273	784456	1363274	26342225
7996	445	7283	241	7042	1374	1529	24287
9730	1622	10396	3137	7259	1845	1730	43568
4652	447	3512	1866	1646	689	1039	25421
71640	30519	223651	163068	60583	58427	61280	1168434
127955	48914	3864399	3735363	129036	99034	231135	6812997
102377	53892	323207	230247	92960	69405	157021	2348456
178341	558176	1557933	1220508	337425	552957	856447	12225008
10347	577	8595	1585	7010	3923	4115	47459
240718	123918	852067	612655	239412	191362	582495	8459885
430237	137935	1406136	1141197	264939	332590	738262	13836358

Source: Banking Statistics, Basic Statistical Return, Reserve Bank of India Summary Results June, 1977

सत्यमेव जयते

PART II

Rates of Taxes, Fees and Levies Imposed by the State Government

RATES OF TAXES, FEES AND LEVIES IMPOSED BY THE STATE GOVERNMENT

1. LAND REVENUE

In the Punjab, the area to be assessed is generally divided into groups of villages called Assessment Circles, which are sufficiently homogenous to admit of a common set of rates being used as a general guide in calculating the land revenue to be recovered. Land revenue is based on 'net assets' which according to the Punjab Land Revenue Act, 1887, means the estimated average annual surplus produce as ascertained after deduction of all the ordinary expenses of cultivation including payment, if any, which the landowner customarily bears whether in kind or cash, either in whole or in part in respect of water rates, maintenance of means of irrigation, maintenance of embankments, supply of seeds, supply of manure, improved implements of husbandry, concession with regard to fodder, special abatements made for bad harvest, cost o collection of rent, allowance for shortage in collection of rent, interest charges payable in respect of advances made in cash, free of interest to tenants for the purpose of cultivation, wages of customary dues, paid to artisans or menials whose products of labour are utilised for the purpose of cultivation and harvesting and the share that would be retainable by a tenant if the land were let to a non-occupancy tenant paying rent whether in cash or in kind, at the normal rate actually prevalent in the estate or group of estates. The land revenue is not to exceed 25 per cent of the net assets so arrived at.

2. After net assets have been worked out for an Assessment Circle, the total demand is spread over the individual estates, within the circle and while doing so the difference in soil is kept in view and different rates are fixed for different classes of land. The distribution of village demand over individual holding is made in consultation with the landowner. The average of rate of incidence is not to exceed the existing rate of land revenue by more than 1/4th in case of Assessment Circle and by 2/3rd in case of an estate. These two limits, however, do not apply in case of such land in which canal irrigation has been recently introduced in the area declared to be an Assessment Circle and such areas as have not been previously assessed.

3. The land revenue rates in respect of Ropar and Batala tehsils have been revised recently, since these tehsils have been resettled and new "Jama" has come into force in Ropar tehsil with effect from Kharif, 1963 and Batala tehsil with effect from Rabi, 1965. The land revenue rates differ from Assessment Circle to Assessment Circle of which there are generally 4-5 in a tehsil. In each circle different rates are levied for different types of soil. There are no separate rates of land revenue for garden lands with regard to the rates of Net Assessment, it may be added that they are worked out on the basis of rates of Nehri and Chahi areas after making a deduction of the rate for dry areas.

4. Land revenue on individual holding (on owner's total holding in the State) upto 5 standard acres has been abolished from Rabi of the Agricultural Year 1966-67 under the Punjab Land Revenue (Amendment) Act, 1968. A landowner is eligible for this concession as and when he falls into category of owners holding 5 standard acres of land or less.

5. Land revenue in respect of entire holdings falling within 16 kms belt along with International border with Pakistan has been exempted with effect from kharif crop of Agricultural Year 1972-73 under the Punjab Land Revenue (Amendment) Act, 1973.

Rates of Land Revenue Assessment.—The existing rates of land revenue assessment for each district and the minimum and maximum rates for dry, wet or garden lands are given below :—

District	Dry Land		Wet land	
	Barani (Rain-fed) Abi, Sailab, etc.		*Government/Private Canal irrigated and well-irrigated*	
	Minimum	Maximum	Minimum	Maximum
	Rs	Rs	Rs	Rs
1. Hoshiarpur (per acre) ..	0·50	5·00	3·00	6·75
2. Jullundur ..	0·87	3·62	3·50	6·13
3. Kapurthala (per acre) ..	1·39	3·75	1·39	3·75
4. Amritsar (per acre) ..	0·87	9·25	1·75	23·00
5. Gurdaspur (per acre) ..	0·50	3·12	2·75	5·00
6. Ludhiana (per acre) ..	1·19	2·50	2·25	4·50
7. Sangrur (per Hect.) ..	0·37	17·76	2·25	17·69
8. Rupnagar (per Hect.) ..	0·19	6·15	1·50	11·69
9. Patiala (per Bigha) ..	0·60	0·75	0·34	38·50
10. Bhatinda (per Bigha) ..	0·01	0·48	0·17	0·97
11. Faridkot ..	0·40	1·50	0·40	1·50
12. Ferozepur ..	0·25	1·37	0·31	2·00

No separate rates of land revenue assessment have been prescribed for garden lands.

Local rate.—The local rate is levied under section 61 of the Punjab Panchayat Samitis and Zila Parishads Act, 1961 at the rate of 50 per cent of the land revenue. The proceeds of local rate levied in the area of a Panchayat Samiti are allotted to that Panchayat Samiti and as such the proceeds do not form part of the consolidated fund of the State.

2. ADDITIONAL LAND REVENUE

The additional land revnue has been imposed under the Punjab Land Revenue (Amendment) Act, 1974 w.e.f. the Kharif crop of the agricultural year 1974-75 and is payable by all land owners paying land revenue exceeding Rs 20 per year. The liability of additional land revenue increases progressively with land revenue payable.

The rates of Additional Land Revenue are as under :—

1. Where the total revenue exceeds twenty rupees but does not exceed fifty rupees annually	Two Hundred per cent of the amount by which the total land revenue exceeds twenty rupees.

2.	Where the total land revenue exceeds fifty rupees but does not exceed one hundred rupees annually	Sixty rupees *plus* two hundred and fifty per cent of the amount by which the total land revenue exceeds fifty rupees.
3.	Where the total land revenue exceeds one hundred rupees but dose not exceed two hundred rupees annually	One hundred and eighty-five rupees *plus* three hundred per cent of the amount by which the total land revenue exceeds one hundred rupees.
4.	Where the total land revenue exceeds two hundred rupees annually	Four hundred and eighty-five rupees *plus* three hundred and fifty per cent of the amount by which the total land revenue exceeds two hundred rupees.

The Surcharge on the land revenue and the special charge on the land revenue levied under the Punjab Land Revenue (Surcharge) Act, 1954 and the Punjab Land Revnue (Special Charges) Act, 1958, respectively, have been abolished. Both these Acts have been repealed with effect from the Kharif crop of Agricultural year 1974-75.

3. CESS ON COMMERCIAL CROPS

A cess under the Punjab Commercial Crops Act, 1974, has been imposed on commercial crops, namely, chillies, cotton (Desi and American) Mustard seeds, potatoes, Rapeseed (Sharshaf Taramira and Toria), Sugarcane, tomato and orchards including vineyards at the rate of Rs 6 per acre in case of irrigated land and Rs 3 per acre in case of unirrigated land under these crops. The Cess has been levied with effect from the Kharif crops of the Agricultural year 1974-75 up to the Rabi harvest of the agricultural year 1978-79.

This cess is applicable to and payable by the landowners growing commercial crops on their land irrespective of the fact whether they are assignees of land revenue or not.

4. SALES TAX

(A) General Sales Tax

	Per cent	Remarks
(a) Goods in general category ..	6	An additional tax at the rate of 2 per cent of the tax payable by a dealer under the Punjab General Sales Tax Act, has been imposed w.e.f. 4th May, 1973.
(b)(i) Goods specified in Schedule 'A' (except item 23), appended to the Punjab General Sales Tax Act, 1948 (Copy attached at Appendix I) ..	10	
(ii) Goods specified in item 23 of Scheduled 'A'	8	
(c) Goods speeified in Schedule 'B' appended to the Punjab General Sales Tax Act, 1948 (copy attached at Appendix III) :	Exempt	
(d) Goods specified in Schedule 'C' aresubject to purchase tax (Rate are given in Appendix III		
(e) On a few articles tax is levied at the first stage. (these are mentioned in Appendix IV)		
(f) The following articles are taxed at concessional rates as given against each item ..		
Bullion and its species ..	½	
Silver ornaments ..	1	
Indigenous tractors ..	1	
All types of yarn other than knitting wool and cotton yarn ..	1	
Cotton thread ..	1	
Ready made garment excluding garments of pure silk cloth knitted garments, fur coats and ready made hosiery (except cotton vests)	1	
Ready made umbrella cloth covers excluding umbrella cloth covers of pure silk) ..	1	
Gobar gas plants and its accessories ..	1	(w.e.f. 11-7-77)
Cotton yarn ..	2	(w.e.f. 12-10-1976)
Hides and skins whether in raw or dressed state	2	(w.e.f. 12-10-1976)
Pesticides ..	2	
Ornaments (except silver ornaments and jewellery (other than the jewellery containing precious, semi-precious and artificial semi-precions stones)	2	
Cotton vests and pillow covers but excluding pillow covers of pure silk cloth	2	
Raw Wool ..	2	
Cotton waste and cotton yarn waste ..	2	

	Per cent	Remarks
Pure Silk Fabrics ..	3	
Milk when purchased for use in the manufacture of any goods other than tax-free goods for sale	3	
Declared goods (except those notified specifically for a lower rate) ..	4	
Tractors imported from abroad ..	4	
Condensed milk, butter milk powder, ice-cream, cream-cheese	4	
Sale of goods made to Government of India or any State Government ..	4	
White Printing Paper ..	4	
Foodgrains and pulses, i.e., wheat, wheat flour, including maida and suji, maize and its flour, bajra and its flour, barley and its flour, gram dal, gram, gam flour, churc (wand), Mung, dal mung, mash, dal mash, moth, dal moth, masoor, and dal masoor, malka massor and dal malka masoor, arhar dal, arhar, jowar and its flour, gowara and its flour, dried peas and its dal and flour	4	
Bodies of Motor Vehicles (excluding chassis)	5	
(B) Central Sales Tax		
1. Inter-State Sales of goods of the description given in sub-section (3) of section 8 of the Act to registered dealers against 'C' forms	4	(w.e.f. 1st July, 1975)
2. Sales of goods other than those falling in sub-section 2-A of section 8 of the Act to GovernmentDepartment against 'D' forms in the course of inter State trade or commerce	4	(with effect from 1st July, 1975)
3. Inter-State Sales of goods to unregistered dealers other than declared goods	10	
4. Inter-State Sales of declared goods (cotton yarn, hides and skins) to registered dealers	4	
4-A. Inter-State Sales of declared goods to unregistered dealers	Twice the rate applicable under the Punjab C.S.T., Act, 1948.	
5. Sales of goods which are exempt from levy of tax under the State Sales Tax Act or liable to tax at a rate of lower than 4 per cent	Nil or the lower rate as the case may be except in the case of declared goods	
6. Sale of petrol, high speed diesel and Kerosene to U. T., Chandigarh	½ against 'C' form	
7. Timber including sawn timber, shooks and plank	2 against 'C' form	
8. Foodgrains, including pulses and products thereof (but excluding paddy and rice), Gur, Shakar, Vegetable ghee, molasses and edible oils to the dealers of Himachal Pradesh	1 on furnishing 'C' form	

	Per cent	Remarks
9. Scientific equipment and instruments, components and spare parts of such equipment and instrument and chemicals to educational and medical institutions, not registered under the Central Sales Tax Act	6 against a declaration	
10. Surgical instruments and equipments, hospital linen, chemicals and glass ware stores, sanitary goods and fittings, drugs and dressing material, hospital furniture including enamel instruments items like livestock used in research, electronic equipment for hospital, equipment for hospital workshop. X-Ray films , and Radio, opaque media, animal diet, hospital diet, utensils and crockery and refrigerators, airconditions, air-coolers other similar items and their parts to the Post-Graduate Institute of Medical Education and Research, Chandigarh not registered under the Central Sales Tax etc.	4 against a declaration	
11. Tea sales to registered dealers ..	2 against 'C' forms.	
12. Sales of Hosiery goods to registered dealers ..	4	
13. Foodgrains (excepting rice and paddy) and pulses including their products to unregistered dealers in other States excepting Himachal Pradesh	4 without 'C' Form	
14. Dry fruits ..	2 with 'C' form (concessional rate allowed upto 11th January, 1979)	
15. Bicycles including their parts, accessories and packing material	2 against a declaration	
16. Sales to dealers of Union Territory of Dadra and Nagar Haveli	3 (with effect from 1st July, 1975)	

(C) SALES TAX ON MOTOR SPIRITS

Sales tax on motor spirits is levied under the Punjab Motor Spirit (Taxation of Sales) Act, 1939. The following rates are in force with effect from 8th June, 1974—

(i) Petrol	.. 15 paise per litre
(ii) High Speed Diesel Oil	.. 10 paise per litre

5. PASSENGERS AND GOODS TAX

Under the Punjab Passengers and Good Taxation Act, 1952, a tax is levied on the fare and freight in respect of all passengers carried and goods transported by public vehicles at the rate given below :—

(i) Passengers Tax.— At present, the passengers tax is levied at the rate of 35 percent of the fare with effect from the 18th July, 1969 in the case of contract carriages, the tax is charged at compounded rates as under :—

	Contract Carriages	Lump sum rate of tax per annum
		Rs.
1.	Scooter Rickshaw (2 Seater) ..	272 (Rs. 136 w.e.f. 25-10-76)
2.	Scooter Rickshaw (4 Seater) ..	340
3.	Tempo Rickshaw (6 Seaters) ..	408
4.	Taxi Cars (except that plying on Kalka-Simla, Pathankot-Dalhousie, Hoshiarpur-Bharwain, Nangal-Bharwain and Kulu-Mandi routes)	408
5.	Taxi Station Wagons except that plying on routes mentioned at (4) above.	

(ii) Goods Tax.— Section 3(1) of the Act provides for levy tax on freight in respecte of goods transported by public vehicle at the rate of 35 per cent of the freight. However, keeping in view the difficulties of the illiterate truck operators with regards to the maintenance of accounts, required under section 4 of the Act, the State Government have allowed the operators to pay a lump sum composition s fee in view of tax chargeable on the freight accordingly, goods tax is charged, in lump sum at the rates given below :—

	Public carriers	Rate of lump sum goods tax per annum
	(a) (i) Rs. 1050 per annum if he owns one public carrier ;	
	(ii) Rs. 1250 per annum per vehicle if he owns two public carriers ; and	
	(iii) Rs. 1500 per annum per vehicle if he owns more than two public carriers ; registered under the Motor Vehicles Act, 1939, whether in the State of Punjab, a Union Territory or in any other State.	
	(b) For vehicles plying on Pathankot-Jammu-route ..	135
	(i) Punjab portion of Pathankot-Manali road	
	(ii) Hill routes of Kangra and Hoshiarpur Districts including Una, Nangal, Nawan Shahar, Garhshanker, Pathankot and Hoshiarpur	
(d)	Tractors plying with public carrier permit ..	300
(e)	Tempo rickshaws plying with public carriers permit ..	810

SCHEDULE 'A'

(Appended to the Punjab General Sales Tax Act)

Goods taxed at 10 per cent except item 23 which is taxed at 8 per cent

1. Motor Vehicles including chassis of motor vehicles (and their accessories), motor tyres and tubes, components and spare parts of motor vehicles.

2. Motor cycles and motor cycle combinations, motor scooters, motorettes and tyres (tubes accessories and spare parts of Motor cycles, motor cycle combinations, motor scooters and motorettes).

3. Refregerators and air-conditioning plants and component parts thereof.

4. Wireless reception instruments and appratus including telivision, radios, radiogramphone, electrical valves, accumulators, amplifires and loudspeakers and spare parts and accessories thereof.

5. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.

6. Photographic and other cameras and enlargers, lenses, films and plates, papers and cloth and other parts and accessories required for use therewith.

7. All clocks, time pieces and watches and parts thereof.

8. All furniture of iron and steel including safe almirahs.

8-A. All furniture other than that of iron and steel.

9. All arms including rifles revolvers, pistols and ammunition for the same, but not including Kirpans.

10. Cigrette cases and lighters.

11. Dictaphone and other similar apparatus for recording sound and spare parts thereof.

12. Sound transmitting equipment including telephones and loudspeakers and spare parts there

13. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.

14. Binoculars, telescopes and opera glasses.

15. Gramophones and component parts thereof and records.

16. Cosmetics, perfumery and toilet goods excluding tooth paste, toothpowder, kum-kum and soap.

17. Electrical goods other than electrical plant , equipment and their accessories including service Meters required for generation, transmission and distribution.

18 Pile carpets.

19. Cutlery (Table).

20. Vaccume flasks.

21. Sanitary goods and fittings:—

22. Leather goods but not including footwear.

23. Glassware, Glazedware and Chinaware including crockery.

24. Foreign liquor as defined in sub-para (2) of paragraph 2of the Punjab Excise Liquor Definitions, 1954.

25. Picnic Sets.

26. Foam rubber products.

27. Furs and articles of personal and domestic use made from fur.

28. Articles and wares made wholly or principally of stainless steel except razor, blades and surgical instruments.

29. Tiles, including mosaictiles but excluding roofing tiles), laminated sheets and sunmica sheets.

30. Perambulators.

31. Plastic celluloid bakelite goods of similar substance except toys for children.

32. Aerated Waters.

SCHEDULE 'B'

(Appended to the Punjab General Sales Tax Act , 1948)

List of Exemptions

1. Husk of all foodgrains and pulses.
2. Vegetables (except when sold in tins, bottles or cartons).
3. Milk (except condensed and dried milk) or when purchased for used in the manufacture of any goods other than tax-free goods for sale).
4. Meat and Fish (except when sold in tins, bottles or cartons).

4-A. Eggs.

5. Fresh fruits.
6. Common salt.
7. Flowers.
8. Pan.
9. Books.
10. Periodicals.
11. Exercise and drawing books.
12. Writing slates and slate pencils.
13. Writing cholks and crayons.
14. Foot rules of the type usually used in schools.
15. All varieties of cotton woollen or silken textiles, including rayon, artifical silk or nylon whether manufactured by handlooms or power-looms or otherwise bun not including carpets druggest woollen durrees and cotton floor durrees.
16. All articles of taxtiles covered by item 15 above on which knitting and embroidery work has been done.
17. Such varieties of canvas cloth, tarpaulines and similar other products manufactured with cloth as base, as are manufactured in textile, mills, power-loom factories and processing factories.
18. Leather cloth and inferior or imitation leather cloth ordinarily used in book-binding rubberised issue or synthetic water proof Fabrics whether single-textured or double -textured; and book binding cotton fabrics.
19. Electric energy.
20. Motor spirit as defined in the Punjab Spirit (Taxation of Sales) Act, 1939.
21. Photographs including X-Rays photographs when sold by radiologist preparing them.

22. Agricultural implements and parts thereof.

23. Spinning Wheel (charkhs) and its parts.

24. All goods sold to the Indian Red Cross Society and St. John Ambulance Association.

25. All goods (except foreign liquor as defined in Sub-para(2) of paragraph (2) of the Punjab Excise Liquor Definitions, 1954) on which duty is or may be levied under the Punjab Excise Act, 1914 or the Opium Act, 1878.

26. Agricultural or horticultural produce sold by a person or a member of his family grown by himself or grown on any land in which he has an interest whether as owner or unfractuary mortgage Tenant or otherwise.

27. Judicial and non-judicial stamps, Passengers and Goods Tax Stamps, Enteraintment Duty Stamps and standard watermarked petitions paper, lottery tickets.

28. Fertilizers except oil cakes.

29. Hand-spun yarn (when sold by one who deals in hand-spun yarn exclusively).

30. Grudely tanned leather called half tanned leather usually tanned by villagers in vllages other than that tanned in a factory.

31. Articles ordinary prepared by Halwais, (when sold by Halwais exclusively).

32. Reori, Patashas, Gajjaks, Misri (candy or coes), golies, boora, Makhanas, Marunda, ilachidana and Phullian, Murmura, chirwas and rice logee.

33. Tobacco whether cured, uncured or manufactured and all its products including biris, cigarettes, cigars.

34. Artificial hearing aids andtheir accessories.

35. Vegetable seeds and saplings.

36. Fodder of every type (dry or green).

37. Earthenware made by Kumhars.

38. Kikar bark.

39. Country made shoes (Jootis) when sold by the maker of such shoes himself or by any other members of his family, provided that the maker does not employ any outside labour or use power at stage for making the shoes.

40. Takhties used by students in schools.

41. Sugar.

42. Bakery goods prepared without using power at any stage (when sold otherwise than in containers and packets by bakers dealing exclusively in such goods).

43. Bardana (packing material) and containers (when sold by a person who deals exclusively in goods declared tax-free under section 6, but sells packing material and containers only as incidental to his main business).

44. Kuth.

45. All articles of handicrafts and ready-made garments made out of handloom clothes by the industrial Co-operatives (when sold through the Government Emporia and the Sales Depot of the Punjab Weavers Apex Co-operative Society Ltd.)

46. Straw Covers (when sold by manufacturers themselves or through their labour Unions).

47. Edible oils produced from Sarson, Toria and Tils in indigenous Kohlus whether worked by animals or human beings, when sold by the owners of such kohlus only.

48. Poultry feed that is to say, a mixture of proteins salts and minerals vitamins, antibiotics and coccidiostates, whether such mixture contains carbohydrate or not.

49. Indian Food Preparations including Dahi, Lassi and Tea ordinarily prepared by Tandoorwala, Dhabawalas and Lohwalas (when sold by the person running Tandoor, Dhabas and Lohs exclusively.
50. Eatables and drinks when sold at such Tea stalls within the premises of a railway Station or for which contracts have been given, by the Railway authorities.
51. Water (other than aerated, mineral or tonic water).
52. Medicines (when sold by medical practitioner of Allopathic Ayurvedic, Unani and Homoepathic system and medicines to owing dispensaries in the course of dispensing medicines to their patients on thier own prescription).
53. Condoms.
54. All goods produced by Training-cum-Production Centres run by the Welfare Department (when sold by these centres themselves).
55. Curd (Dahi).
56. Independence Jayanti Badges.
57. All goods sold to the serving military personnel by C.S.D. (India) direct or through the authorised canteen contractors or through unit-run canteens.
58. Grain storage binds of half tonne and one tonne capacities. When sold by the Punjab Agro-Industries Corporation Ltd. to the farmers.
59. Gems and Jewellery when sold to foreign.
60. Philatelic Stamps.
61. Mango stones and mango Kernal.
62. All articles of handicrafts prepared bythe Tibetan Woollen Yarn Centre of his Holiness the Dalai Lama's charitable Trust Amritsar.

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SCHEDULE—'C'

(Appended to the Punjab General Sales Tax Act)

Schedule 'C' appended to the Punjab General Sales Tax Act, enumerates the goods in which purchase tax is levied. The goods included in Schedule 'C' and the rates applicable are as under—

1. Cotton that is to say all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including per cent cotton waste.
2. Oilseeds (other than cotton seeds) including ground nuts that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like or in lubrication, and volatile oils used chiefly in medicines, perfumes cosmetics and the like. 4
3. Rice .. 4
4. Bhabhar (Buggar) 6
5. Kahi .. 6
6. Chillies .. 6
7. Paddy 4
8. Milk (when purchased for use in the manufacture of any goods other than tax-free goods for sale) .. 3

The tax is levied at the first stage on the following articles at the rate mentioned against each.

Serial No.	Commodity	Rate of Tax Per cent
1	Vegetable ghee ..	6
2	Cement ..	6
3	Bricks ..	6
4	Molasses ..	6
5	Arms and Ammunition ..	10
6	Motor vehicles including their chasis, motor-cycles and motor cycles combination motor-scooters and Scooters. ..	10
7	Kerosene oil and light diesel oil ..	6
8	Cooking gas and gas cylinder ..	6
9	Auto tyres and tubes ..	10
10	Mobile oil and other lubricants ..	6
11	Aerated water ..	10
12	Maida ..	6
13	Beer ..	10
14	Margarine ..	6

6. STATE EXCISE DUTY

The rates of State Excise Duties during the year 1978-79 are as under : —

Serial No.	Kind of Liquor, etc.	Rate of Duty
1	Country Spirit ordinary spiced ..	Rs. 2.16 per P.L.
2	Indian made Foreign Spirit except denatured spirit ..	Rs. 20.00 per P.L.
3	(i) Indian made beer—	
	(a) Beer containing alcohol up to 3% ..	40 paise per bottle of 650 ml.
	(b) Beer containing alcohol exceeding 3% but not exceeding 5%	90 paise per bottle of 650 ml.
	(c) Beer containing alcohol exceeding 5% but not exceeding 8%	Rs 2.00 per bottle of 650 ml.
	(ii) Indian made cider ..	Rs 1.00 per bottle of 650 ml.
4	(a) Sweets and wines containing proof spirit not exceeding 20%	Rs 1.00 per B.L.
	(b) Sweets and Wines containing proof spirit exceeding 20 per cent but not exceeding 30 per cent	Rs. 4.00 per B.L.
5	Rectified Spirit (when issued for purposes other than for use in the manufacture of medicinal and toilets preparations)	Rs. 10.00 per P.L.
6	Indian made Rum, when issued to troops and Border Security Forces through the C.D.S. or Boarder Security Force Head quarters' Canteen, Jullundur Cantonment as the case may be	Rs. 16.00 per B.L.

Note.—The Sale of Plain Country Spirit and Special Spiced Spirit has been stopped in Punjab with effect from 1st April, 1978.

7. TAXES ON VEHICLES

This tax is levied under the Punjab Motor Vehicles Taxation Act, 1924. The Schedule of rate in force with effect from the 1st January, 1972 is given below :—

SCHEDULE

	Description of Motor Vehicle	Annual rate
1.	Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 CWT. in weight unladen—	
		Rs. Ps.
	(a) Bicycles not exceeding 200 lbs. in weight unladen ..	27·50
	(b) Bicycles exceeding 200 lbs. in weight unladen	55·00
	(c) Bicycles as in (a) or (b) above when used or drawing a trailer of side-car in addition to the tax payable therefor	13·75
	(d) Tricycles ..	55·00

Description of Motor Vehicle	Annual rate of tax
	Rs Ps.
2. Vehicles not exceeding 5 cwt. in weight unladen, adapted and used solely by or for a person suffering from any infirmity	7·00
3. Vehicles used Solely in the course of trade and industry for the transport of goods (including tricycles weighing more than 8 cwt. unladen)—	
(a) Electricially propelled but not exceeding 25 cwt. in weight unladen	43·75
(b) Vehicles other than such electrically propelled vehicles as aforesaid not exceeding 12 cwt. in weight unladen ..	172·50
(c) Vehicles exceeding 12 cwt. but not exceeding one ton in weight unladen ..	281·25
(d) Vehicles exceeding one ton but not exceeding 2 tons ..	437·50
(e) Vehicles exceeding 2 tons but not exceeding 3 tons in weight unladen	593·75
(f) Vehicles exceeding 3 tons but not exceeding 4 tons in weight unladen ..	875·00
(g) Vehicles exceeding 4 tons in weight unladen ..	1000·00
(h) Vehicles if used for drawing a trailer, in addition for each trailer provided that two or more motor vehicles shall not be chargeable under this clause with respect to the same trailer ..	62·50
4. (i) Motor cabs with Contract carriage permits plying for hire and used for the transport of passengers excluding the driver and conductor ..	100·00 per seat
(ii) Tram Cars ..	18·75
*(iii) Auto Rickshaws ..	100·00 w.e.f. 1st July 1974
**5. (i) Stage Carriage plying for hire and used for the transport of passengers excluding the driver and conductor which are authorised to operate a total distance—	
(a) Up to 125 Kms. in a day — Rs. 275 per seat	w.e.f. 1st April 1978 subject to a maximum of Rs 20,000 per annum
(b) More than 125 Kms. in a day — Rs. 300 per seat	
***(ii) Mini buses having a seating capacity of not more than 30 passengers excluding driver and conductor plying for hire and used for the transport of passengers	3000·00
6. Motor vehicles other than those liable to tax under the foregoing provisions of this schedule, having a seating capacity of —	
(a) One person ..	55·00
(b) More than one but not more than three persons ..	103·20
(c) Four persons ..	137·50
(d) More than four persons for every additional seat ..	34·40

*Added by Punjab Government Notification No: S.O. 27/PA.4/24/S. 3/74, dated 11th June, 1974.

**Added by Punjab Government Notification No. S.O. 13/P.A. 4/24/S. 3/Amd./78, dated 31st March, 1978.

***Added by Punjab Government Notification No. S. O. 68/PA.4/24/S. 3/75, dated 13th August, 1975.

8. ENTERTAINMENT DUTY

The Entertainment Duty is levied under the Punjab Entertainments Duty Act, 1955 The duty is levied on the admission to any entertainment to which persons are ordinarily admitted on payment. The duty is payable also on complimentary tickets.

The rate of entertainment duty with effect from the 3rd May, 1978 is 125 per cent of the admission charges except 40 per cent of the total number of seats in the cinema hall nearer the screen which are subject to duty at the rate of 100 per cent.

9. SHOW TAX

Show tax is levied on the public exhibition of cinematograph shows under the Punjab entertainments (Cinematograph) Show Tax Act, 1954. The rate of show tax in force with effect from 3rd May, 1978 are given in the schedule below :—

SCHEDULE

Serial No.	Name of the local area	Rate of show Tax per show per hundred occupied seats
	CATEGORY 'A'	
1	Cinema in municipalities of the first class and Cantonment areas ..	12
	CATEGORY 'B'	
2	Cinema in municipalities of the second class ..	9
	CATEGORY 'C'	
3	Cinema in municipalities of the Third Class, notified areas and any other area not falling in category A or B ..	6

Provided that :

(1) such tax shall in no case exceed the maximum limit per show laid down from time to time in sub-section (1) of section 3 of the Act. The maximum limit has been fixed at Rs. 150 per show,—*vide* Punjab Ordinance No. 4 of 1978;

(2) in the case of public cinematograph exhibitions arranged by the Defence Service in any local area the rate of such tax shall be as specified against category 'B' ;

(3) in the case of public cinematograph exhibitions by the touring cinema in any local area the rate of such tax shall be as specified against category 'C' and

(4) such tax shall be charged proportionately for a fraction of hundred seats.

10. ELECTRICITY DUTY

Electricity Duty is levied under the Punjab Electricity Duty Act, 1958. At present, the following rates are in force :—

PART I

SCHEDULE OF ELECTRICITY DUTY RATES APPLICABLE TO VARIOUS CATEGORIES OF CONSUMERS (OTHER THAN BULK DISTRIBUTING LICENSEES)

1. Rates of Electricity Duty

Rates of electricity duty for various categories of consumers (other than Bulk Distributing Licensees)—

		Paise per KWH
(a) General Supply—		
(i) Domestic Supply		
First 15 KWH/month	..	3·00
Next 25 KWH/month	..	17·50
Above 40 KWH/month	..	9·75
(ii) Commercial Supply		
First 30 KWH/month	..	3·00
Next 50 KWH/month	..	17·50
Above 80 KWH/month	..	12·62

(iii) Supply of illumination purposes

Energy supplied to a consumer through a temporary connection or temporary extension for the purpose of illumination of the occasion of marriage of a social function connected with the marriage (*see* also item V below)	..	Re. 1.00 per KWH

		Per cent of the cost of the energy
(b) Industrial/Agriculture Supply—		
(i) For loads upto 20 KW	..	20
(ii) For all loads beyond 20 K.W. and above	..	25

Note :—Agriculture load for Irrigation purposes is exempted from the payment of Electricity Duty [*See* also notes (i), (ii), (xii) and (xiv) and item III below].

(c) Other categories of supply, viz., street lighting etc.	..	25 per cent of the cost of energy

(d) Temporary supply (other than for illumination purposes on the occasion of a marriage or a social function connected with the marriage)—

(i) Domestic Supply	..	As per rate against item I (a) (i) above
(ii) Commercial Supply	..	As per rate against item I(a)(ii)above.
(iii) Industrial Supply	..	As per rate against item I(b)(i) to (ii) above.

Notes.—(i) If the consumer falling in categories stated above is found utilising the energy for domestic and/or commercial purposes from the power circuit the rate of Electricity Duty on the whole of energy so supplied including the energy so used shall be as per item I-(a)(i) above.

(ii) In the case of Industrial/Agricultural consumers where separate meters are installed for measuring general and motive power supply, the entire general consumption (without regard to the limit of 5 per cent of Industrial consumption laid down in tariff of Board on lights, fans, heating, refrigeration etc., within the factory, including godowns, canteens, offices yards watchmen's quarters when electricity is supplied from the industrial connection, etc. (except in the residences of owners as well as that of employees). Electricity duty shall be charged as per rates shown against item I(b) above.

(iii) Supply of Electricity to Government of India Offices including Railways, etc., and further consumed by the Government of India offices itself is exempted from the levy of electricity duty.

(iv) No duty is levied on the energy used on the works of the Board such as offices, sub-stations and workshops, etc., for which no bills are prepared and no adjustment of payments are made.

(v) Energy supplied whether free or otherwise to the employees of the Board for domestic purposes is subject to levy of electricity duty as per domestic rate.

(vi) Where an independent pumping connection is given at the Domestic/Commercial premises under the industrial tariff the electricity duty as per Industrial rates, shown against item (b) above will be applicable.

(vii) Electricity Duty on the entire consumption for poultry Industry is to be levied as on Industrial consumption in all cases where Industrial load is given by the Board.

(viii) Two lamp points of general consumption for agriculture supply is exempted from the levy of electricity duty.

(ix) The energy supplied from Bhakra-Nangal System to Rajasthan Government is exempted from the levy of Electricity Duty.

(x) The energy which is further supplied by the Government of India to its employees either free of cost or on concessional rates from the colony meter is liable to the levy of Electricity Duty in the manner as is mentioned in item III below.

(xi) Gurdwara Sahib Nanaksar (Jagraon), district Ludhiana, is exempted from the levy of Electricity Duty for a period of five years with effect from 8th July, 1973, for the consumption of electricity by the Gurdwara subject to the condition that a liability should not exceeed Rs 3100 per annum.

(xii) Following Smadhies of Gurdwara Sahib Nanaksar, Jagraon are exempted from the payment of electricity duty for a period of 5 years with effect from 28th June, 1976 :—

(1) Smadh Bhai Banggwali (District Faridkot).
(2) Smadh Gurdwara Sirah, Tehsil Batala (District Gurdaspur).
(3) Smadh Kandila, Tehsil Batala (District Gurdaspur).
(4) Smadh Bhai, Bagha Purana, Tehsil Moga (District Faridkot).
(5) Gurdwara Nanaksar, Bhadaur (District Sangrur).

(xiii) Consumption of electrical energy for Cane-crushers and Thrashers installed on the tubewells for agriculture purposes are exempted from the payment of Electricity Duty with effect from 21st August, 1968.

(xiv) Consumption of electrical energy for chaff-cutters installed on the tubewells for agriculture purposes is exempt from levy of Electricity Duty with effect from 21st August, 1968

(xv) Government have exempted from levy of Electricity Duty to the Industrial Units in the State certified to be eligible under and in accordance with the Rules for the grant of incentives to Industries under the Scheme of Focal Growth Points, 1969, for the period and to the extent specified in the said certificates. The following Focal Growth Points have been notified by the Industries Department :—

(I) Amritsar Zone I—"Existing and Expanding Industry"—

(i) Area falling within the Municipal limits of Amritsar, Chheharta and Verka.

(ii) In addition five areas Zoned for Industrial Development marked on the Development Plan No. DTP-III/67 and measuring approx. 1843 acres.

Zone II—"New Industry"—

(i) Five areas zoned for Industrial Development marked on the Development Plan Drg. No. DTP-III/67 ; and measuring approx. 1843 acres.

(ii) In addition, any areas planned or developed by Government, Improvement Trusts or by the local authority for purposes of Industrial Development and not falling in (I) above.

(2) Batala Zone I—"Existing and Expanding Industry"—

(i) Areas falling within Municipal Limits of Batala and marginal fringe along Amritsar Road and Pathankot Road covering an additional area of approx. 350 acres and shown on the Plan Drg. No. STP/1492/69, as pockets A and B.

Zone II—"New Industry".—

Area marked for Industrial Development in the key Plan Drg. No. STP/1492/69 and measuring approx. 320 acres including the existing Industrial Estate.

(3) Ferozepur Zone I—"Existing and Expanding Industry"—

Area falling within the Municipal limits of Ferozepur City and Cantonment Limits of Ferozepur as marked on the Plan Drg. 42/65.

Zone II—"New Industry"—

Industrial Area and Industrial Estates of the Industries Department marked on the Kly Plan and measuring approx. 11 acres.

(xvi) Government have further extended the concession mentioned in para (XV) to the following type of industries—

(a) For technically trained persons for setting up units anywhere in the State;

(b) Where promoters bring in not less than 15 per cent of Block Capital Outlay on the venture as Foreign Exchange in permissible form ;

(c) The new units set up in the 3 Border Districts; and

(d) The Districts declared backward by the State Government/Government of India.

II. Classification of Domestic, Commercial and Industrial Consumers

Except where specifically decided by the Punjab Government to the contrary, the general principle of classification of consumers for the purposes of levy of Electricity Duty is to be the same as is followed by application of Schedule of Tariffs in the areas of supplier (s).

III. Supply to Colonies

(i) In the case of Schedule "L.S." where the colony's consumption is subject to an additional charge often 10 paise per unit the duty on the entire consumption for residential and resale purpose for Factory Staff quarters and colony street lighting etc., is to be charged at the rates applicable to domestic consumer, irrespective of the number of quarters and occupants. For instance suppose there are 100 residential quarters in a colony and the total monthly consumption of quarters in colony and street lighting is 1000 KWH, the duty on the entire consumption will be as under:—

First 15 KWH/month	.. 3 paise per KWH.
Next 25 KWH/month	.. 17.50 paise per KWH.
Remaining KWH (Units)	.. 9.75 paise per KWH.

(ii) In the case of the departmental colonies (other than those covered by Schedule "L.S.", etc., where the supply is given at one point and charged at Schedule "C.S." or now covered under the Schedule of "Bulk Supply" the electricity duty on the total consumption should be charged as per domestic supply as explained in item III (i) above.

IV. Supply to Government of India Offices including Railways

The exemption as per note (iii) under item I above is in respect of bona fide consumption of the offices/works of Government of India like M.E.S., Airfield, P&T Railways, etc., only. As regard supply for other purposes, within their areas of reticulation the following instructions are applicable in the matter of levy of Electricity Duty :—

(A) If the supply is taken at one point both for bona fide use of the offices/works and for "other purposes", the duty should be levied on the consumption after deducting the consumption for bona fide use at the following rates :—

(a) M.E.S. Staff Quarters	..	As per Domestic Supply as explained in item III(i) above. On the remaining units consumed the Electricity Duty is leviable at 25 per cent of the price of energy (excluding energy consumed for Government of India purposes).
(b) Railways, Post and Telegraphs, etc.		As per Domestic Supply as explained in item III(i) above (excluding energy consumed for Railways, Post and Telegraphs, etc.)

(B) For these purpose the consumer is required to keep a proper account of energy sold to other (consumer-wise residential quarters of private consumers, etc.,) and submit a monthly statement to the local office (s) of Board/Licensees regularly for the assessment of Electricity Duty (showing consumption in KWH of each consumer) for summing up the consumption.

(i) In case where a single meter is installed for combined office and residence in the building the electricity duty at the rate of for Domestic Supply is calculated for the total consumption as is charged by the authorities concerned from the residents.

(ii) If any of the department is giving unmetered supply to its employees, etc., according to the terms of their service, the Department is required to provide suitable meter to measure the consumption separately for the purpose of levy of electricity duty.

(iii) If supply for other purposes is taken at the point distinct from the supply for bona-fide use of the department and further distribution is done by the department the duty should be charged as in item IV(A) above.

(iv) In case where supply is being given individually by the Board to any of the employees of Military and Railways, etc., in their area, the standard rate of Electricity Duty as per item I(a) above is applicable.

Explanations.—(a) If any of the Government of India offices is in a private building and the connection is in the name of the landlord for exemption from the levy of electricity duty be allowed on a certificate to be obtained from the Officer Incharge of the office that the consumption of the particular connection is entirely for bona fide use of the office.

(b) If a Government of India office and a private consumer other than the departmental empoyee is housed in the same building the exemption from the levy of Electricity Duty is to be allowed only if separate meters are installed.

V. Supply for Illumination use

The word "Illumination' used in item I (a) (iii) above means energy utilised for the purpose of ornamental lighting used for display or decoration and not on the energy used for bona fide lighting within the tent, shamiana, etc. The energy used for loud-speakers, fans, for heating is not covered by the termillumination. Where the ornamental lighting is not measured separately the entire consumption is to be charged at Rs. 1 per Kwh. If the decoration is done in the Shamiana, Tent etc., the electricity duty in their case is also leviable at Rs. 1 per Kwh.

VI. Clarification regarding levy of Electricity duty on Monthly Minimum Charges

(i) In the case of domestic and commercial consumers the electricity duty has to be charged in respect of the number of units consumed as per rates mentioned in I (a) and (i) any (ii) above.

(ii) Where the monthly minimum charges are recovered from the other category of (consumers referred in item I(b), the electricity duty is to be assessed and realised because the electricity duty is leviable on the entire amount of the bill i.e. cost of energy.

VII. Refund of Electricity duty

Discrepancies caused due to mathematical calculations and wrong applications of tariff may be attended and removed by adjustment in future bills by the concerned Charger of the Board and Licences. Cases which involve refund of amount should, however, be referred to the Chief Electrical Inspector by the Field Officers of the Board/Licences.

PART II

SCHEDULE OF ELECTRICITY DUTY RATES

Applicable to various categories of consumers (bulk distributing licences, are including Irrigation Branch).

MUNICIPAL COMMITTEE, AMRITSAR—LICENCE-1915

DOMESTIC

Light and Fans A.C. Supply

		Paise per Kwh.
First 15 Kwh/month	..	3
Next 25 Kwh/month	..	8
Above 40 Kwh/month	..	..

D.C. Supply

First 15 Kwh/month	..	3
Next 25 Kwh/month	..	5
Above 40 Kwh/month	..	..

Heating (A.C. Supply)

First 15 Kwh/month	..	3
Next 25 Kwh/month	..	18
Above 40 Kwh/month	..	4

D.C. Supply

First 15 Kwh/month	..	3
Next 25 Kwh/month	..	18
Above 40 Kwh/month	..	4

COMMERCIAL

Light and Fans (A.C. Supply)

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	8
Above 80 Kwh/month	..	..

D.C. Supply

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	5
Above 50 Kwh/month	..	..

Heating (A.C. Supply)

First 30 Kwh/month	..	3
Next 50 Kwh /month	..	8
Above 50 Kwh/month	..	10

D.C. Supply

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	13
Above 80 Kwh/month	..	10

INDUSTRIAL

Small Power, Medium Power, Large Supply Power and Bulk Supply Power

Lighting , Heating and Motive Power	..	20 per cent of the cost of energy.

Agricultural Supply

Irrigation, Pumping, Threshers, Cane Crushers and Chaff Cutters in stalled on the same Tubewell

Connection Motor	..	*Nil*
Other purposes	..	20 per cent.

MUNICIPAL COMMITTEE OFFICE/WORKS

Light and Fans (A.C. Supply)

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	8
Above 80 Kwh/month	..	..

D.C. Supply

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	5
Above 80 Kwh/month	..	..

Heating (A.C. Supply)

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	18
Above 80 Kwh/month	..	10

D.C. Supply

First 30 Kwh/month	..	3
Next 50 Kwh/month	..	18
Above 80 Kwh/month	..	10
Street Light and Pumping	..	5 percent of the cost of energy

BHAKRA NANGAL ELECTRICAL DIVISION, NANGAL TOWNSHIP

All categories of consumers	..	Rates applicable to Board's consumers in the State mentioned in Part I are applicable in their area.

BEAS PROJECT, TALWARA, ELECTRIFICATION DIVISION. NO. II, TALWARA TOWNSHIP

All categories of consumers	..	Rates applicable to Board's consumers in the State mentioned in Part I are applicable in their area.

11. STAMP DUTY

The rates of stamp duty on Conveyance and Gift as revised with effect from 2nd May, 1978 are as under:—

Description of Instrument	Proper Stamp Duty	
1. Conveyance as defined by section 2(10) not being a transfer charged or exempt under No. 62	Where conveyance amounts to sale of immoveable property (a)	Other conveyance (b)
Where the value or amount of consideration for such conveyance as setforth there in does not exceed Rs 50	Five rupees	One rupee and fifty paise
Where it exceeds Rs. 50 but does not exceed Rs. 100 ..	Ten rupees	Three rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200 ..	Twenty rupees	Six rupees
Where it exceeds Rs. 200 but does not exceed Rs. 300 ..	Thirty rupees	Nine rupees
Where it exceeds Rs. 300 but does not exceed Rs. 400 ..	Forty rupees	Twelve rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500 ..	Fifty rupees	Fifteen rupees
Where it exceeds Rs. 500 but does not exceed Rs. 600 ..	Sixty rupees	Eighteen rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700 ..	Seventy rupees	Twenty-one rupees
Where it exceeds Rs. 700 but does not exceed Rs. 800 ..	Eighty rupees	Twenty-four rupees
Where it exceeds Rs. 800 but does not exceed Rs. 900 ..	Ninety rupees	Twenty-seven rupees
Where it exceeds Rs. 900 but does not exceed Rs. 1000	One hundred	Thirty rupees
And for every Rs. 500 or part thereof in excess of Rs. 1000	Fifty rupees	Fifteen rupees

Exemption—Assignment of copy-right under the Copy-right Act, 1957, Section 18 Co-Partnership Deed, See Partnership (No. 46).

2. *Gift*.—Instrument of not being a settlement (No. 58), or Will or Transfer (No. 62).	The same duty as a conveyance amounting to sale for a consideration equal to the value of the property as set forth in such instrument.

3. The rates of stamp duty on mortgage deeds with possession with effect from 30th April, 1974 are as under:—

Description of instrument	Proper Stamp Duty
(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given	
Where the amount secured by such instrument does not exceed Rs. 50	Four rupees
Where it exceeds Rs. 50 but does not exceed Rs. 100 ..	Eight rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200 ..	Sixteen rupees
Where it exceeds Rs. 200 but does not exceed Rs. 300 ..	Twenty-four rupees
Where it exceeds Rs. 300 but does not exceed Rs. 400 ..	Thirty-two rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500 ..	Forty rupees
Where it exceeds Rs. 500 but does not exceed Rs. 600 ..	Forty-eight rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700 ..	Fifty-six rupees
Where it exceeds Rs. 700 but does not exceed Rs. 800 ..	Sixty-four rupees
Where it exceeds Rs. 800 but does not exceed Rs. 900 ..	Seventy-two rupees
Where it exceeds Rs. 900 but does not exceed Rs. 1000 ..	Eighty rupees
and for every Rs. 500 or part thereof in excess of Rs. 1000 ..	Forty rupees

12. REGISTRATION FEES

Table of Registration Fees

(*Sections 78 and 79 of the Act*)

Article (1) For the Registration of Documents

(1) In Book I of the register of non-testamentary of documents relating to immovable property:

	Rs.
(a) For all optionally registerable documents except leases ..	3·00
(b) For all compulsorily registerable (Other than leases of immovable property)—	
If the value of consideration in money does not exceed Rs 50 ..	1·50
Exceeds Rs 50 but does not exceed Rs. 100 ..	3·00
Exceeds Rs. 100 but does not exceed Rs. 200 ..	5·00

Description of instrument		Proper Stamp Duty
Exceeds Rs. 200 but does not exceed Rs. 300	..	7·00
Exceeds Rs. 300 but does not exceed Rs. 400	..	9·00
Exceeds Rs. 400 but does not exceed Rs. 500	..	11·00
Exceeds Rs. 500 but does not exceed Rs. 600	..	13·00
Exceeds Rs. 600 but does not exceed Rs. 700	..	15·00
Exceeds Rs. 700 but does not exceed Rs. 800	..	17·00
Exceeds Rs. 800 but does not exceed Rs. 900	..	19·00
Exceeds Rs. 900 but does not exceed Rs. 1,000	..	21·00
Exceeds Rs. 1000 but does not exceed Rs. 1500	..	26·00
Exceeds Rs. 1500 but does not exceed Rs. 2000	..	31·00
Exceeds Rs. 2000 but does not exceed Rs. 2500	..	36·00
Exceeds Rs. 2500 but does not exceed Rs. 3000	..	41·00
Exceeds Rs. 3000 but does not exceed Rs. 3500	..	46·00
Exceeds Rs. 3500 but does not exceed Rs. 4000	..	51·00
Exceeds Rs. 4000 but does not exceed Rs. 4500	..	56·00
Exceeds Rs. 4500 but does not exceed Rs. 5000	..	61·00
For every 500 or part thereof in excess of Rs. 5000	..	5·00
If the value of consideration be only partly expressed (in addition to the *ad valorem* fees as above on the value or consideration money expressed)		10·00
If the value of consideration be not at all expressed, a fixed fee of	..	40·00
(c) For lease of immovable property and surrender of leases		At the rates given in clause (b) above on the amount of rent of which stamp duty has been assessed under article 35 of Schedule I-A to the Indian Stamp Act, 1899 and if the lease be exempted from stamp duty rupees four.

Note.—(1) Such fee in the case of duplicate if presented with the original shall be rupees two only. Duplicates, if not presented alongwith the originals shall be treated like the originals.

Note.—(2) The registration fee to be paid on portion deeds shall be calculated on the value of the share or shares on which stamp duty has been assessed under article 4 of Schedule I-A to the Indian Stamp Act, 1899.

(2) In Book No. 3, register of bills and authorities to adopt:—

		Rs
(i) Authorities to adopt		40·00
(ii) For the registration of bills—		
(a) When the valuation of the property bequeathed does not exceed Rs. 1000		12·00
(b) When the valuation exceeds Rs 1000	..	*Ad valorem* fee prescribed in this article shall be levied subject to amaximum ofRs 40.
		Rs
(c) When the value of the property bequeathed is not expressed	..	50·00
(3) In Book No. 4, miscellaneous register for documents under clause (d) and (f) of section 18		All non-testamentary instruments relating to Book IV including sale certificates presented for registration in original
(ii) For the registration of special powers of attorney	..	5·00
(iii) For the registration of general power of attorney	..	15·00
(iv) For the registration of an adoption deed	..	30·00
(v) For the registration of any other document which cannot be brought under the *ad valorem* scale prescribed by the preceding clause of the Table, i.e., which is incapable of valuation	..	10·00

Under section 80 of the Indian Registration Act, 1908, all fees for registration of documents, shall be payable on the presentation of such documents provided that no fee shall be levied for the registration of security bonds furnished by Court Inspectors and Assistant Inspectors under the provisions of paragraph 5, Chapter 27 of the Punjab Police Rules, Volume III (1935):

Provided also that under the notification of Government of India, Home Department No. 37, dated 24th April, 1914, all fees payable:—

(a) by or on behalf of Co-operative Society for the time being registered under Punjab Co-operative Societies Act, 1961 (Act No. of 1961); and

(b) in respect of any instrument excluded by any officer or member of such a society and relation to the business thereof, are permitted:

Provided further that no registration fee shall be chargeable on a document relating to a Gift Bhudan Land:

Provided further that no registration fee shall be chargeable on a mortgage deed and executed by a borrower for securing the payment of the loan advanced to him under the Village Housing Project Scheme:

Provided further that no registration fee shall be charageable on document exccuted in favour or on behalf of, on Government where registration fee is payable by Government:

Provided further that no registration fee shall be chargeable on bonds and agreements executed by Indian National, repatriated from Uganda and resettled in Punjab, in connection with business loans granted and other rehabiliatation benefits given to them by the Government of the State of Punjab:

Provided further that no registration fee shall be chargeable on the mortgage deeds without possession executed by the landless workers for securing loan from any scheduled bank as defined in the Reserve Bank of India Act, 1934, for the construction of their houses on the site allotted to them by the Government of the State of Punjab.

Note (1).—No registration fee shall be leviable upon a mortgage deed executed by an Officer Government in Civil or Military employ or securing the repayment of an advance received by him from the Government for the purposes of constructing or purchasing a dwelling house for his own.

Note (2).—The fee on any instrument comprising or relating to several districts matters shall be the aggregate of the fee with which separate instruments each comprising or relating to one of such matters would be chargeable.

(b) An instrument so framed as to come within or more description of the documents enumerated shall, when the fees chargeable thereunder are different, be charged with the highest of such fees.

Article II.—For inspection of searches under section 57:—

General search for inspection of any number of entries or documents relating to one and the same property or executed by or in favour of one and the same individual :

		Rs
(a) for the first year in the books of which search is made	..	2·00
(b) for every other year in the book of which search is continued	..	1·00
(c) maximum	..	50·00

Provided that no search fees shall be charged in respect of a document of which a copy is applied for when the names of claiming and executing parties, the nature of the documents and the date of registration are shown in the application for the copy.

Note.—The date of registration of document is the date on which it is copied in the relevant book and the endorsement under section 60 of the Indian Registration Act, 1908, is recorded on it.

Explanation.—If a search is made at the request of Civil Court for the purpose of ascertaining whether specified property is encumbered or at the fee to be levied in each case shall be at the rates prescribed above.

Explanation II.—If a search is made at the request of Director of Industries, Punjab, the Manager, Punjab Financial Corporation in respect of persons applying for loans under the Punjab State Aid to Industries Act, 1935 or the State Financial Corporation Act, 1951, as the case may be for the purpose of ascertaining whether a specified property is encumbered or not, the fee to be levied in each case, shall be at the rate prescribed in this clause, and a certificate/under the signatures of the Registrar or Sub-Registrar as the case may be, shall be granted to show the result of search thus made.

Explanation III.—If a search is made at the request of any of the following authorities in respect of person applying for loans under the Punjab Co-operative Societies Act, 1961 (Punjab Act No. 25 of 1961) or any other laws on the subject for the time being in force. For the purpose of ascertaining whether a specified properity is encumbered or not, the fee to be levied in each case shall be at the rule prescribed in this clause ; and a certificate under the signatures of a Registrar or Sub-Registrar, as the case may be shall be granted to show the result of search thus made.

(1) the Manager, the Punjab State Co-operative and Mortgage Banks, Limited ;

(2) the Branch Manager, the Punjab State Co-operative Land Mortgage Bank, Limited,

(3) the Manager of the Central Co-operative Banks ;

(4) the Managers of the Primary Co-operative Land Mortgage Banks; and

(5) the Land Valuation Officer of the Punjab Co-operative Land Mortgage Bank.

Article III.—For making or granting of copies of reasons, entries or documents (in English, Urdu, Punjabi or Hindi) before, on or after registration—

		Rs
(a) when the number of words does not exceed 600	..	1.50
For every 300 words or part thereof in excess of 600 words	..	0·75

(b) If the applicant requires, copy to be furnished on the day of application or in preference to other applications, an urgent fee of Rs 2 shall be levied over and above the prescribed fee.

Note (a).—When registration is refused neither registration fee not copying fee is to be levied.

Copies of the reasons granted before registration are [those which in case of refusal registration are given on the applications made by any persons executing or claiming under the documents as provided in section 76 of the Act.

Note (b).—When application for a copy under section 57 necessitates search, the fee prescribed under Article II is to be levied in addition to that chargeable under Article II.

Note (c).—Government Officer who may want to search the register or take copies of entries in register for *bona fide* public purpose, will be exempted from the payment of the fees under Article II and III on a certificate being granted by the Registrar of the district that information is required solely in the interest of Government.

Note (d).—The fees for copying maps and plans of estates or houses, etc. such as are filed in supplementary book I, shall be determined by the head of the office.

Note (e).—No additional charges shall be levied in respect of the copying into the registration books of endorsements made in accordance with sections 52, 58 to 60 of the Act.

Extra or Additional Fees

Article IV.—For discretionary registration under section 30—

		Rs
(1) By the Registrar of the District under sub-section (1)	..	10·00
(2) By the Registrar whose jurisdiction is extended to the whole of India	..	10.00

Note.—The additional fee under this article is not payable on the registration of bills, and authorities to adopt. Nor is to be levied in cases where the Sub-Registrar owing to his being pecuniary interest in the transaction or to his being unacquainted with the language in which deed is written or for any other sufficient reasons, is unable to register himself.

Article V.—For the issue of commission and for attending at private residence—

		Rs
(1) When a satisfactory certificate is produced as to sickness or infirmity	..	14·00
When the person to be examined is in jail	..	7·00
(2) In all other cases	..	14·00

Note.—In addition to the above fee travelling allowance at the following rates is to be levied for the actual distance travelled over; provided that the place visited is more than one mile from the registration office.

Note.—In addition to the above fee the person on whose behalf the journeys referred to in paragraph 19 of the Registration Manual are performed, shall pay to Government such additional sum as may be necessary to cover the cost of travelling allowance of registering office or persons appointed to exercise a commission at the following rate —

(a) In the case of whole-time Government officials at the rates prescribed in the Punjab Civil Services Rules, Volume III—Travelling Allowance Rules.

(b) In the case of Departmental and Honorary Sub-Registrars at the rates prescribed for grade IV Officers in the said Travelling Allowance Rules,; provided that halting allowance, if admissible, shall be limited to Rs 3 per diem for the Sub-Registrar of Amritsar and Rs 2 per diem for other Sub-Registrars.

(c) In the case of persons appointed to execute a commission under section 33 or section 38 of the Registration Act, the same rates as are prescribed in clause (b) above for the Departmental and Honorary Sub-Registrars other than those of Amritsar.

	Rs
Article VI.—For filling Translations ..	2.00

Article VII.—For deposit, withdrawal and opening of sealed will—

	Rs
(1) When deposited in sealed cover under section 42 ..	10·00
(2) When withdrawal under section 44 ..	10·00
(3) When opened under section 45 ..	10·00

Note.—No fee beyond the copying fee under Article III shall be levied for copying into Book No. 3 will be opened under section 45.

Article VIII.—For the authentication of power of attorney under section 33—

	Rs
(a) If such power is general ..	5·00
(b) If special ..	2·50

Article IX.—When under section 46 application is made to issue and to serve a summons, process fee and remuneration of the person summoned, at the rates prescribed for the Civil Courts of the State are to be levied from the person at whose instance or on whose behalf the application is made. When however, the person summoned is the person who has executed the document the remuneration be not allowed to him.

Article X.—For the safe custody of documents remaining unclaimed after registration or after re-registration is refused:—

	Rs
When application for return of registered document or of a document the registration of which has been refused is made more than one month from the date of such registration or refusal and for delay in applying for return of such document beyond one month for each fortnight or fraction thereof ..	0·75
Provided that the maximum fee leviable under this article in the case of single document shall not exceed ..	40·00

Note.—(1) A Registrar is empowered in his discretion to remit, in whole or in part, the fee leviable under this Article by himself or by the Registration Officers subordinate to him in cases in which it appears to him that levy of such fee would lead to injustice or hardship.

Note.—(2) It must be understood that no custody fee is leviable when application for the return of a document is made within one month of the date of registration. Thus, if the document be registered on the 1st April, and if the application be made after 30th April, fees are leviable as follows:—

	Rs
If application be made between the 1st and 14th May ..	0·75
If application be made between 15th and 28th May ..	1·50

		Rs
If application be made between 29th May and 11th June	..	2·25
If application be made between 12th and 25th June	..	3·00

If application be made between 26th June and 9th July and so on an additional fee of 7 paise being leviable for each fortnight futher delay in making application for return up to a maximum of Rs 10.00.

13. CESS ON SUGARCANE

Cess on sugarcane was levied by the State Government under section 17(1) of the Punjab Sugarcane (Regulation of Purchases and Supply) Act, 1953 on the purchase of sugarcane by or on behalf of a sugar factory at the rate of one anna per maund of sugarcane which was increased to 1½ anna per maund during 1956-57. With the conversion to decimal coinage system in 1957-58, the cess was fixed at 9 paise per maund. Further with the change in the system of weight from maundage to quintals the rate was fixed at 24.12 paise per quintal from 1963-64.

14. BUS FARES

The bus fares were increased by 20 per cent with effect from 1st November, 1976 and the revised fares are as under:—

	Rate per passenger per K.M.		Freight rate of personal luggage
	Minimum	Maximum	
	Paise	Paise	
1. For all metalled roads ..	2·88	3·90	Half the fare per K.M. per 40 Kgs.
2. For all unmetalled roads in the plains ..	4·32	4·80	Ditto
3. For all metalled roads in the hills excluding Chakki-Dalhousie and Simla-Kalka roads ..	5·88	6·36	Ditto
4. Chakki-Dalhousie road ..	6·36	8·28	Ditto
5. Simla-Kalka road ..	5·88	7·88	Ditto
6. For all unmettled roads in the hills ..	6·36	7·80	Ditto
7. For luxry coach being one class each for plain metalled roads	Uniform rate	6·00	Ditto
8. Luxury coach being one class coach for hill roads	Ditto	9·00	Ditto

SCHEDULE 'A'

A. SCHEDULE OF TARIFFS FOR SUPPLY OF ENERGY

Schedule of Tariffs for supply of energy w.e.f. 30th September, 1975 as amended upto 30th September, 1978. The Punjab State Electricity Board in its meeting held at Patiala on 18th May, 1977 approved the General Conditions of Supply and Schedule of Tariff as brought

up to date and the Board approved the revised rates of Schedule A.P. w.e.f. 7th July, 1977 in circulation. The Board in its emergent meeting held on 11th March, 1978 approved the levy of 15% surcharge on SP charges (all charges and surcharges prior to levy of Electricity Duty) of all categories of consumers excluding A.P. consumer w.e.f. 1st March, 1973.

2. Further the Board in its meeting held at Patiala on 25th April, 1978 amended power factor Clause of Schedule M.S. providing 10% surcharge for non-installation of shunt capacitors by Medium Industrial Power Supply Consumers.

(*a*) *General Conditions.*—1. Schedules of Tariffs have been enforced with effect from 30th September, 1975. The modifications additions which have been enforced after 30th September, 1975 and upto 31st January, 1977 have also been incorporated in these schedules of tariffs and the dates of enforcement of modifications and additions are as under :—

(i) Power factor clause in Schedule S.P. has been provided w.e.f. 1st October, 1975.

(ii) The option to new T/Well consumers to be governed either under flat rate or metered supply has been given w.e.f. 7th October, 1975.

(iii) The clauses in various schedules of tariff viz Large Industrial Power Supply Medium Industrial Power Supply, Small Industrial Power Supply and Agricultural Pumping Supply pertaining to demand surcharge and load surcharge have been incorporated w.e.f. 20th November, 1975.

(iv) Power factor clause in the schedule A.P. have been inserted w.e.f. 17th August, 1976.

(v) Power factor surcharge under Schedule M.S. based on power factor remained in force from 30th September, 1975 till 24th August, 1976. Power factor surcharge based on monthly average power factor or power factor in Schedule Medium Industrial Power Supply have been enforced w.e.f. 25th August, 1976.

(vi) A.P. consumers with connected load of 20 BHP and upto 26 BHP were governed under Schedule S.P. upto 6th January, 1977 but the same have been brought under metered supply of Schedule A.P. w.e.f. 7th January, 1977.

A.P. consumers running other Industries on their tubewell connections or *vice-versa* were covered by relevant industrial tariff subject to minimum of flat rate upto 6th January, 1977, but the same are covered by relevant industrial tariff with minimum charges as provided in the relevant industrial tariff w.e.f. 7th January, 1977.

2. These tariffs are subject to revision and/or levy of surcharge as may be decided by the Board from time to time.

3. These tariffs are exclusive of electricity duty, taxes and other charges levied by Government or other competent authorities from time to time which are payable by the consumers in addition to the charges levied as per the tariffs.

4. Unless otherwise agreed to or specified, these tariffs are applicable to only one point of supply and at a single voltage. Supply at other points or at other voltages shall be separately billed.

5. These tariffs are subject to the provisions of the General/Abridged conditions of Supply and Schedule of General and Service Charges relating to the supply of Electricity or any amendments/modifications thereof as are enforced from time to time.

6. The minimum charges specified in various schedules exclude meter rent, E.D taxes and other charges which shall be charged separately depending upon the character of service.

7. Contracted demand shall mean :—

(i) the maximum demand in kVA sanctioned to the consumer.

or

(ii) Total sanctioned load of a consumer where no specific maximum demand in kVA is sanctioned by Board. This connected load shall be conveted into the demand in kVA by applying power factor of 0.85.

8. In cases where the contracted demand has been given in kW. the contracted demand in kVA for tariff purpose shall be determined by adopting the power factor as 0.85

9. The tariff rate in the case of Schedule L.S., M.S. and S.P. is to be based on the industrial load only and not on the total of general i.e. bona fide factory lighting and colony lighting etc. and industrial load.

Fraction of half and above of a Kilowatt should be taken as 1 KW and fraction below half should be neglected.

10. **Factory Lighting/Colony Supply :**

(*i*) *Large Industrial Power Supply.*—Metering equipment for the whole supply (i.e. the supply for the industrial load, bona fide factory lighting load, residential quarters load and street lighting load, etc.) shall be norma'ly installed on the H.T.side at the point of commencement of supply. As the energy used for residential and re-sale purpose for the factory staff quarters and street lighting etc. in the colony is subject to an additional charge of 10 paise/unit, a separate feeder should be laid by the consumer and L.T. meter of suitable capacity installed to record the consumption of residential colony feeder.

However, if in case of H.T. consumers (11 KV & above) metering is done on L.T. side to record whole supply due to non-availability of metering equipment, the maximum demand and energy consumption of such consumers shall be increased by 3 per cent to account for losses.

However, where the consumption of industrial load only is recorded through M.D.I. and main energy meter and consumption of bona fide factory lighting and colony lighting metered separately, then in such cases, the rate per unit of the industrial load based on demand and energy charges should be worked out and this rate should be applied for bonafide factory lighting. For colony lighting this rate per unit be enhanced by additional charges of 10. paise per unit.

(*ii*) *Medium Industrial Power Supply and Small Industrial Power Supply.*—Unlike L.S. consumers the industrial and general supply of M.S. and S.P. consumers are required to be metered separately and accordingly separate meters should be installed.

11. L.T. Surcharge/11 K.V. rebate on L.S. and M.S. consumers vis-a-vis General Consumption:

(a) In case supply is given at 400 volts and metered at 400 volts, then a surcharge of 20 per cent as given in note (i) under clause 3 of Schedule L.S. leviable on the energy charges worked out by the application of tariff, as per clause 3 *ibid*. This 20 per cent surcharge is not applicable on the additional charge of 10 paise/unit for colony lighting and residential quarters as given under clause 6 of the Schedule L.S.

(b) In case of supply under Schedule M.S. if supply is allowed at 11 K.V. a rebate of 7½ per cent as given in foot note (i) (i) of clause 3 is to be allowed on the energy charges worked out by the application of tariff. This rebate of 7½ per cent is not admissible for the bona fide factory lighting, residential quarters and street lighting consumption, etc. as billed under clause 6 of the Schedule M.S.

12. Monthly Minimum Charges vis-a-vis General Consumption of L.S. and M.S. Consumers :

(a) *L.S. Consumers.*—Energy charges for bona fide factory lighting and residential quarters/colony lighting, etc., are adjustable against the monthly minimum payment recoverable from L.S. consumers. However, the charge of 10 paise per unit applicable for residential quarters/colony lighting, etc., consumptions are not to be adjusted against monthly minimum payment.

(b) *Medium Industrial Power Supply.*— The charges for bona fide factory lighting and residential quarters consumption as billed under clause 6 of Schedule M.S. are not adjustable against the monthly minimum payment, as the monthly minimum charges are based on industrial load.

13. Seasonal Industries

(a) Seasonal Industries mean industries/factories which by virtue of their nature of production can work only during a part of the year upto a maximum of 7½ months during the period 15th August to 31st March.

(b) The Board have approved the following industries as seasonal industry :—

(i) Sugar Industries.
(ii) Cotton Ginning, Pressing and Bailing Plants.
(iii) Rice Husking/Hullers/Mills.
(iv) Cane-crushers.
(v) Thrashing and Winnowing Plants.
(vi) Tea Factories.
(vii) Oil Mills/Crushing Plants.

Note.—Ice Factory/Ice Candy Plants should not be rated as Seasonal Industries.

(c) Seasonal Industries shall be charged for the seasonal period as per tariff rate subject to monthly minimum payment clause. For the off season, they will be charged as per off seasonal rates in the relevant schedule of tariff but will not be subject to monthly minimum payment.

(d) (i) Consumers running seasonal industries along with some other kind of continuous non-seasonal industries on the same connection, should also be given the benefit for seasonal loads during the off season i.e. demand charges or minimum charges during the period when seasonal load is not working should be based on remaining (non-seasonal) load only. However, before availing the benefit, the consumer must provide two distinct separate circuits for both types of the load so that the circuit for the seasonal load during the off season my be either sealed by the Board or else the seasonal load is not dismantled and removed to the complete satisfaction of the concerned S.D.O. of the Board.

(ii) The consumer should intimate in writing one month in advance about the date and period of closing of the seasonal industries to local office. Similarly, at the time of re-starting the factory at the beginning of the season, he will intimate the same to the Board's local office.

(iii) The consumer shall give an undertaking not to run his seasonal installation (load) during off season, and in case he is found running the same, then demand charges for the entire load for the full year shall be payable by him.

14. **Connected Load :**

The connected load means the sum of rated capacities of all the energy consuming apparatus in the consumer's installation. This shall also include the stand by or spare energy consuming apparatus installed by the consumer not withstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

15. **Steel Rolling Mills Surcharge :**

In case supply to Steel Rolling Mills is given at 400 volts instead of 11000 volts under Schedule L.S. then additional surcharge of 5 per cent is leviable on the charges worked out as per tariff after levying surcharge of 20 per cent.

16. **Agricultural Pumping Supply :**

(i) Chaff-cutters, thrashers and cane-crushers are allowed to be operated on tubewell pumping set connections whether governed under flat rate or metered supply system. Under the flat rate system, these appliances will be covered by the flat rate for tubewells.

No electricity duty will be charged from A.P. consumers who use Chaff-cutter, Thrasher Cane-crusher subject to the following :—

(a) Chaff-cutters, Thrashers and Cane-crushers used by the individual farmer for thrashing his own crop and not for commercial purposes.

(b) The existing horse power capacity of the tubewell is not augmented without the approval of the Board.

(ii) The water from tubewell can also be used by the consumers to irrigate the land other than in his possession.

(iii) Where the tubewell consumer has paid the cost of service lime/service connection, the demand charges which are in lieu of service rentals are not leviable.

17. In case of Irrigation Branch tubewells installed under T.C.A. Scheme, the Punjab Government has paid entire cost of H.T. and L.T. lines, transformers etc., feeding such tubewells and the Board is giving supply at a flat rate of 15 paise per Kwh and no service rentals are being charged. As such, the demand charges which are in lieu of service rentals are not leviable in such cases. No monthly minimum charges are leviable.

18. **Bimonthly Billing :**

At present billing of domestic supply and commercial supply consumer is being done on bimonthly basis and in respect of other consumers, the billing is done on monthly basis. The blocks shall be suitably compounded where bimonthly billing is in vogue.

19. In case any question arises as to the aplicability of any tariff to any particular class of service or as to the interpretation of various clauses of these tariffs or to the method of billing, decision of C.E./North, Commercial Section or the S.E./Commercial shall be final and binding.

(B) SCHEDULE OF TARIFFS

1. SCHEDULE L.S.—LARGE INDUSTRIAL POWER SUPPLY :

(1) **Availability :**

This tariff shall apply to all consumers having connected loads exceeding 100 K.W. and contracted demand of more than 100 K.V.A. (or 85 K.W.) for industrial purposes. The contracted demand shall mean the maximum demand sanctioned to the consumer :—

(i) No consumer shall effect any change in the contracted demand without obtaining prior approval of the Board.

(ii) No consumer availing supply of energy at High Tension (11,000 Volts and above) shall increase his connected load without prior intimation to the Board. The consumer availing supply at High Tension shall indicate the rating capacity of all the step-down transformers installed in his premises and shall not increase the capacity of such step-down transformers without prior approval of the Board.

(iii) The consumer availing supply at L.T. (400 volts) under this schedule shall indicate his connected load and the contracted demand and shall not increase his connected load without prior approval of the Board.

(2) **Character of Service** :

A.C. 50 cycles, 3 phase, 132 K.V., 66 K.V., 33 K.V., 11 K.V., 6.6 K.V., or 3.3. K.V., depending on availability of bus voltage and transformer winding capacity at the feeding sub-station wherever possible at the discretion of the supplier, provided that for Arc Furnace loads and other loads of equally violent fluctuating nature the voltage of supply will be 33 K.V. and above depending upon availability bus voltage and transformer winding capacity at the feeding sub-station, wherever, possible at the discretion of supplier.

(3) **Tariff** :

Demand Charges—Rs. 14.00 per K.V.A. per month for entire demand.
PLUS
Energy Charges—11.00 P Per KWh. for entire consumption, subject to a maximum overall rate of 18.00 P. per KWh. without prejudice to the monthly minimum charges under item (7) below.

Notes :—

(i) The above tariff covers supply at 11 K.V. or 6.6 K.V. and 3.3. K.V. for supply at 400 volts a surcharge of 20 per cent is leviable.

(ii) Surcharge of 17 1/2 per cent on the above tariff shall be leviable for all the Arc.—Furnance, load consumers which are being given supply at 11 K.V.

(iii) In case of Steel Rolling Mills having supply at 400 volts, an additional surcharge of 5 per cent shall be leviable.

(iv) In case of H.T. consumer 11 K.V. and above where maximum demand and energy consumption is recorded on lower voltage side of consumers transformer, instead of high voltages by the maximum demand and energy consumption for billing purposes should be computed by adding 3 per cent extra on account of transformation/cable losses to the maximum demand energy consumption reading.

(4) **Demand Assessment and Power Factor** :

(a) The maximum demand for any monthly shall be defined as the highest average load measured Kilovolt amperes during any 30 consecutive minutes period of the month.

(b) Monthly demand charges shall be based on :—

(i) actual maximum demand during the month

or

(ii) 75 per cent of the contracted demand

or

(iii) 100 KVA (85 KW) whichever is the highest.

(c) In case of those consumers who have not indicated their contracted demand, the connected load shall be taken as the contracted demand.

(d) The connected load means the sum of the rated capacities of all the energy consuming apparatus in the consumer's installation. This shall include the stand-by or spare energy consuming apparatus installed notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

(e) Power Factor

The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 85 per cent. The monthly average power factor shall mean the ratio expressed a percentage of total kWh to total kVAh supplied during the month. The ratio shall be rounded up to two figures.

If the monthly average power factor falls below 85 per cent the consumer shall pay on the bill amount a surcharge of 1 per cent for each 1 per cent by which the monthly average power factor falls below 85 per cent to 80 per cent the surcharge will be 2 per cent for each one per cent by which the monthly average power factor falls below 80 per cent.. For the purpose of power factor surcharge, the bill amount will mean the demand charges plus energy charges on the consumption in a month subject to the amount based on a maximum over-all per kWh but not the bill amount payable on months minimum charges. The bill amount for low power factor surcharge shall also include the surcharges as applicable under item (3) (i), 3 (ii), and 3 (iii) of Schedule L. S. Large Industrial Power Suppiy as the case may be.

In case the maximum demand is measured in kW instead of kVA the maximum demand charges shall be @ Rs. 16.50 per kW/month. In such cases, the monthly average power factor of supply shall be deemed to be the power factor measured within the maximum and 75 percent of the maximum demand by means of portable power factor metres or other suitable means. In case the power factor falls below 85 per cent the demand charges shall be increased by multiplying a corrective factor of 0.85/actual power factor. The surcharge due to low power factor will be leviable as in case of the L.S. consumers where MDI is recorded in kVA, after applying corrective factor on demand charges. The surcharge due to low power factor shall be levied from the date of determination of power factor and shall continue to be levied every month till such time the consumer improves power factor to 85 per cent by the methods approved by the Board. On receipt of intimation from the consumer regarding the corrective measures adopted to improve the power factor the power factor shall be reeetermined and surcharge will be levied on the basis of the power factor so determined.

Should the monthly average power factor fall below 80 per cent it must be brought up by the consumer by methods approved by the Board within a period of 6 months falling which without prejudice to right to collect surcharge the connection shall be disconnected and will not be reconnected unless monthly average power factor is improved to 80 per cent by the consumer to the satisfaction of the Board.

(f) Restricted Hours Supply

In case the supply has been given on restricted hours basis, then a reduction of 30 per cent in demand charges will be given if supply is for 12 hours or less. Occasional breakdowns or shut downs, if any on the part of the supplier, shall however, not entitle a consumer to any reduction.

(g) Force Majeure

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer; the consumer shall be entitled to a proportionate reduction in demand charges/ minimum charges provided he serves at least 3 day's notice on the supplier for shut down of not less than 10 days' duration.

(5) Seasonal Industries

(a) An industry will be considered seasonal only if it can run for not more than a continuous period of 7½ months from 15th August to 31st March. Charges for six months would be made, if approved seasonal industry does not run for more than 6 months connuously during the above scheduled period. Charges for 7½ months will be levied if it

runs for more than 6 months but not more than 7½ months. Charges for full year will be levied if an industry runs for more than 7½ months continuously during the above scheduled period.

The entire consumption of a seasonal industry during off season for repair work factory lighting and colony supply shall be charged at 30 paise per kWh.

(6) Factory Lighting and Colony Supply

All consumption for bona fide factory lighting shall be included for charge under the above tariff. The consumption for residential and resale purposes for the factory's staff quarters, street lighting of colony etc. shall be subject to an additional charge of 10 Paise per kWh on the readings of Sub-meter (s) suitably installed by the Supplier on L.T. feeder (s) for the colony.

(7) Monthly Minimum Payment

The monthly minimum charges shall be the demand charges based on the contracted demand.

(8) Payment

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill a surcharge of 10 per cent shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied, for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(9) Single point Delivery

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other points and at other voltages shall be separately metered and billed.

(10)(a) Demand Surcharge for Exceeding the Contracted Demand

If the consumer in a month exceeds the contracted demand, such excess shall be charged at an additional rate of Rs 40 per kVA/month. This additional demand surcharge for excess demand shall not be taken into account while working out the maximum overall rate per month. This demand surcharge will be further increased by levying surcharges as applicable under item 3 Notes (i), (ii) and (iii) of Schedule L.S. This additional demand shall be without prejudice to Board's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his contracted demand.

(b) Load Surcharge for Unauthorised Connected Load

If the connected load of a consumer availing supply at 400 volts exceeds the sanctioned load, the excess load shall be unauthorised load. If the connected load of a consumer exceeds the sanctioned load, such excess of the connected load shall be charged load-surcharge at an additional rate of Rs 40 per kW per month during the month when unauthorised load is detected and shall continue to be levied till such time the consumer removes the unauthorised load and submits test report to the satisfaction of the Board to the effect that he has removed the unauthorised load. This additional load surcharge for unauthorised connected load shall not be taken into account while working out the maximum overall rate per unit. This load surcharge shall, however, be increased further by levying surcharges as applicable under Item 3 Notes (i), (ii) and (iii) of Schedule 'L.S.' The levy of load surcharge for unauthorised load shall be an additional surcharge notwithstanding that demand surcharge has been levied

or not. This additional demand shall be without prejudice to Board's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his connected load.

(c) Any consumer who exceeds contracted demand or connected load (in case of L.T. consumers) or increase the capacity of the step-down transformer (in case of H.T. consumer) will be liable to compensate the Board for all damages occasioned to its equipment or machinery by reasons of this default without prejudice to this right, the Board may also cause the service of the consumer to be disconnected.

2. SCHEDULE M.S.—MEDIUM INDUSTRIAL POWER SUPPLY AND REFER CIRCULAR NO. 35/78

(1) Availability

This tariff shall apply to all industrial power consumers who have a connected load ranging from 21 kW. to 100 kW.

The connected load means the sum of rated capacities of all the energy consuming apparatus in the consumer's installation. This shall also include the stand-by or spare energy consuming apparatus installed by the consumer notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

No consumer availing supply of energy under this schedule shall effect any change in the connected load without prior approval of the Board.

(2) Character of Service :

A.C. 50 cycles, 3 phase 400 volts or at 11 kV at Supplier's option.

(3) Tariff

Demand Charges.—Rs 12 per month per kW of connected load.

PLUS

Energy charges.—12 paise per k Wh for the entire consumption subject to an overall maximum rate of 18.5 paise per k Wh without prejudice to the monthly minimum charges under item (7) below.

Note—(i) The above tariff covers supply at 400 volts and rebates of 7½ per cent will be allowed, if supply at the option of the supplier is given at 11 kV.

(ii) In case of Steel Rolling Mills having supply at 400 volts, a surcharge of 5 per cent shall be leviable.

(4) Power Factor and Demand Assessment.

(a) Power Factor

The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 85 per cent. The monthly average power factor shall mean the ratio expressed as percentage of total.

If the monthly average power factor falls below 85 per cent, the demand charges shall be increased by multiplying a corrective factor of 0.85/monthly average power factor and also the consumer shall pay on the bill amount, a surcharge of 1 per cent for each 1 per cent by which the monthly average power factor falls below 85 per cent to 80 per cent , the surcharge shall be 2 per cent for each one per cent by which the monthly average power factor falls below 80 per cent. For the purpose of power factor surcharge the bill amount will mean the demand charges based on demand after applying corrective factor plus energy charges on the consumption in a month subject to the amount based on a maximum overall rate per kWh but not the bill amount payable on monthly minimum charges. The bill amount for the purpose of low power factor surcharge shall also include the rebate or surcharge as applicable under item (3) Note (i) and (ii) of schedule of Medium Industrial Power Supply as the case may be.

The consumers to whom connections are released at the discretion of the Board without installation of shunt capacitors at the time of release of connection or the Shunt Capacitors are not installed by the existing consumers within the specified period, such consumers shall be liable to pay a surcharge of 10 per cent on the bill amount till the capacitors of requisite capacity are installed. The levy of 10 per cent surcharge due to non-installation of shunt capacitors shall cease from the date on which kvAh meter is installed at the premises of the consumer by the Board to measure average monthly power factor. Thereafter, the consumer shall be liable to pay power factor surcharge as detailed above.

(ii) The surcharge of 10 per cent shall also be leviable in case the shunt capacitors are found to be missing, damaged, inoperative or of inadequate rating.

Should the monthly average power factor/power factor falls below 80 per cent, it must be brought up by the consumer by methods approved by the Board within a period of 6 months failing which without prejudice to the right to collect surcharge the connection shall be disconnected and will not be reconnected unless monthly average power factor is improved to 80 percent by the consumer to the satisfaction of the Board.

(b) Restricted Hours Supply :

In case the supply has been given on restricted hours basis, then a reduction of 30 per cent in demand charges will be given if supply is for 12 hours or less. Occasional break downs or shut downs if any on the part of the supplier shall, however, not entitle a consumer for any reduction.

(c) Force Majeure

In the event of lock out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in demand charges/ minimum charges provided he serves at least 3 days' notice on the supplier for shut down of not less than 10 days' duration.

(5) Seasonal Industries

(a) An industry will be considered seasonal only if it can run for not more than a continuous period of 7½ months from 15th August to 31st March. Charges for six months would be made if approved seasonal industry does not runs for more than 6 months continuously, during the above scheduled period. Charges for 7½ months will be levied if it runs for more than 6 months continuously, but not more than 7½ months. Charges for full year will be levied if an industry runs for more than 7½ months continuously during the above scheduled period.

(b) The consumption of a seasonal industry during off-season for repair work shall be charged at 30 paise per kWh.

(6) Factory Lighting :

(a) The consumption for *bona fide* factory lighting shall be separately metered and charged at a flat rate of 25 paise per kWh. Supply to residential quarters if any attached to the factory will be separately metered and billed under Schedule 'D.S'.

(b) In case of agricultural tubewells covered under this tariff, the consumption for *bona-fide* lighting of pump house or machine house shall be separately metered and charged at the rate of 25 paise per kWh per month.

(7) Monthly minimum Payment :

The monthly minimum payment shall be the demand charges based on 75 per cent of the connected load.

(8) Payment :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10 per cent shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366) days successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would be also be covered under this clause.

(9) Single point delivery :

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other points or at other voltages shall be separately metered and billed.

(10) Load Surcharge for exceeding the connected Load

(a) If the connected load of M.S. consumer exceeds the sanctioned load, such excess in the connected load shall be unauthorised extension in the load and shall be charged at an additional rate of Rs 100 per kw/month to be levied during the month when such unauthorised extension in load is detected and shall continue to be levied till such time the consumer has removed the unauthorised load and submitted fresh test report to the satisfaction of the Board. This additional load surcharge for connected load shall not be taken into account while working out the maximum overall rate per unit. The load surcharge will further be increased by levying surcharges or decreased by allowing rebate as applicable under item 3 Note (i) and (ii) of Schedule M.S. Tariff. This additional load surcharge shall be without prejudice to Board's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his connected load.

(b) Any consumer who exceeds his connected load will be liable to compensate the Board for all damages occasioned to its equipment or machinery by reasons of this default. Without prejudice to this right, the Board may also cause the service of the consumer to be disconnected.

3. SCHEDULE S.P.—SMALL INDUSTRIAL POWER SUPPLY :

(1) Availability :

Available to small power industries including pumps (other than irrigation), Wheat threshers and tokas with a connected load not exceeding 20 kwh (26 BHP) in urban and rural areas. For loads in excess of 20 kW schedule M.S. or L.S. shall be applicable.

No consumer availing supply of energy shall effect any change in the connected load without approval of the Baord. The connected load means the sum of the rated capacities of all the energy consuming apparatus in the consumer's installation. This shall also include the stand-by or spare energy consuming apparatus installed by the consumer notwithstanding that the consumer may have installed the change over switch for the stand-by or spare energy consuming apparatus.

Note.—The entire supply to a poultry run including lighting in the run is to be classified as small industrial power supply.

(2) Character of Service :

A. C. 50 cycles, 3 phase 400 volts or single phase 230 Volts.

(3) Tariff

18.50 paise per kWh for entire consumption.

(4) Factory Lighting :

The consumption for bonafide factory lighting shall be separately metered and charged ata flat rate of 25 paise/per kWh.

(5) Deleted w.e.f. 7-1-77.

(6) Monthly Minimum Payment :

The monthly minimum payment shall be Rs 9 per kW of connected load. In the case of seasonal industries the minimum charges will be applicable for the seasonal period only. An industry shall be considered seasonal only if it can run for not more than a countinous

period of 7½ · months during the period from 15th August to 31st March. Charges for six months would be made, if approved seasonal Industry does not run continuously for more than 6 months during the above scheduled period. Charges for 7½ · months will be levied if it runs for more than 6 months continuously but not more 8½ · months. Charges for full year will be levied if the industry runs for more than 7½ · months continuously during the above scheduled period.

(7) Payment. :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10 % shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(8) Single Point Delivery

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other voltages shall be separately metered and billed.

(9) Force Majeure :

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in minimum charges provided he serves at least three days, notice on the supplier for shut down of not less than 10 days' duration.

(10) Load Surcharge for exceeding the connected Load :

If the connected load of a consumer exceeds the sanctioned, load, such excess in connected load shall be charged at an additional rate of Rs 100 per kW per month to be levied during the month when such unauthorised extension in load is detected and shall continue to be levied till such time the consumer has removed the unauthorised load and submitted fresh test report to the satisfaction of the Board.

Any consumer who exceeds his connected load will be liable to compensate the Board for all damages occasioned to its equipment or machinery by reasons of this default. Without prejudice to this right the Board may also cause the service of the consumer to be disconnected.

(11) Power Factor :

The power factor of the installation owned by the consumer shall not be less than 85 per cent. The consumer shall instal shunt capacitor of adequate rating as specified by the Board to maintain a power factor not less than 85 per cent.

2 Such consumers to whom connections are released, at the discretion of the Board, without installation of shunt capacitor at the time of release of connection, will pay a surcharge of 10 per cent on the bill amount. For the purpose of levying surcharge, the bill amount will mean the energy charges based on actual consumption during the month and not the monthly minimum charges. The surcharge shall continue to be levied every month till the consumer provides shunt capacitor of adequate capacity as specified by the Board.

3 The surcharge of 10 per cent shall also be leviable in case the shunt capacitors are found to be damaged missing of inadequate capacity or in operative.

4. (A) SCHEDULE A. P.—AGRICULTURAL PUMPING SUPPLY

(1) Availability ;

Available for irrigation pumping loads up to 20 kW (26 BHP). For loads less than 20 BHP consumers can opt for flat rate or metered supply. For loads of 20 BHP and above

only metred supply shall be given. Supply for loads above 20 kW/26 BHP shall be charged in accordance with relevant industrial tariff.

The connected load means the sum of rated capacities of all the energy consuming apparatus of the consumer's installation. This shall include the stand by and spare energy consuming apporatus notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

(2) Character of Service :

A. C. 50 Cycles 3 phase 400 volts, single phase 230 volts.

(3) Tariff

(a) Metered Supply Rate :

(i) 12.5 P/unit for entire consumption subject to monthly minimum payment of Rs 6 per BHP per month of connected load.

PLUS

(ii) Rs 1.50 per BHP as demand charges in lieu of service rentals.

(b) Flat Rate :

(i) Rs 11/50 per BHP/month PLUS

(ii) Rs 1.50 per BHP/month as demand charges, in lieu of service rentals.

(c) Existing as well as future tubewell consumers shall have the option either to be governed under flat rate or under metered supply rate. However, option once exercised shall be valid for minimum one year from the date of implementation and such consumers shall not be allowed to re-exercise option before the expiry of one year period existing as well as future tubewell consumers opting for metered supply shall continue to be charged under flat rate for the intervening period till the meters are installed by the Board, unless the consumer elects to provide his own meter.

Note.—(i) Under the flat rate tariff, the assured hours of supply will be 120 hours per month.

(ii) Flat rate shall only be applicable for consumers with connected load up to 20 BHP. The consumers with connected load of 20 BHP and up to 26 BHP shall be covered under the metered supply.

(iii) A.P. consumers running other Industry on their tubewell connections and vice-versa irrespective of quantum of connected load shall be given metered supply and charged under relevant Industrial Tariff. They shall however, be subject to minimum charges as provided in the relavant Industrial Tariff.

(4) Pumping House Lighting :

(i) The consumption for bonafied lighting of the pump or machine house of 2 bulbs with total candle power aggregating 80 watts shall be allowed per tubewell connection already covered under flat rate tariff.

(ii) In case of tubewell consumers given metered supply, the consumption for bona fide lighting of pump or machine house shall be separately metered and charged at a rate of 25 paise/kWh.

(5) Payment :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10 per cent shall be levied on unpaid amount

of the bill in the first instance and this would further continue to be levied for every year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(6) **Single Point Delivery :**

The above tariff is based on the supply being given through a single delivery and meetering point and at single voltage. Supply at other points or at other voltages shall be separately metered and billed.

(7) **Load Surcharge for exceeding connected Load :**

If the connected load of the consumer exceeds the sanctioned load, such excess in the connected load shall be an unauthorised extension in the load and shall be charged at additional rate of Rs. 150 per BHP per month during the month when unauthorised load is detected. This additional load surcharge shall continue to be levied till such time the consumer has removed the unauthorised load and submitted fresh test report to the satisfaction of the Board.

Any consumer who exceeds his connected load will be liable to compensate the Board for all damages occasioned to its equipment or machinery by reason of this default. Without prejudice to this right the Board may also cause the service of the consumer to be disconnected.

(8) **Power Factor :**

(i) The power factor of the installation owned by the consumer should not be less than 85%. The consumer shall install shunt capacitor of adequate rating as specified by the Board to maintain a power factor not less than 85%.

(ii) Such consumers to whom connections are released, at the discretion of the Board without installation of shunt capacitors at the time of release of connection, will pay a surcharge of 10% on the bill amount. For the purpose of levying surcharge, the bill amount in case of metered supply will mean the energy charges based on actual consumption during the month and not the monthly minimum charges, and in case of flat rate the bill amount will mean charges based on the flat rate. The bill amount shall, however, not include demand charges in lieu of service rentals. The surcharge shall continue to be levied every month till the consumer provides shunt capacitor of adequate capacity as specified by the Board.

(iii) The surcharge of 10% shall also be leviable in case the shunt capacitors are found to be damaged/missing/inadequate capacity or inoperative.

4. (B) TARIFF OF TUBEWELLS COVERED UNDER T.C.A. SCHEME :

(Where the expenditure on H.T./L.T. and distribution transformer was incurred by the Irrigation Department).

Tariff.—15 paise per kWh per month including the pump house lighting.

5. SCHEDULES C.S.—COMMERCIAL SUPPLY :

(1) **Availability :**

Available for lights, fans, appliances and small motors to non-residential premises such as business houses, cinemas, clubs, public offices, hospitals, hotels, etc.

Re-sale and sub-metering to tenants, adjoining houses and to other parties is strictly prohibited except with the permission of the supplier.

(2) **Character of Service :**

A.C. 50 cycles, single phase, 230 volts or three phase 400 volts. In case of large loads, supply may, at the discretion of the supplier, be given at 11 K.V.

3) **Tariff :**

40 paise per kWh for first 80 kWh per month.

50 paise per kWh for all above 80 kWh per month.

Note.—A rebate of 7½% be allowed if the supply at the discretion of supplier is given at 11 kV.

(4) Monthly minimum payment :

The monthly minimum payment charges of Rs. 500 per consumer (excluding rentals etc.) will be applicable.

(5) Force Majeure :

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in minimum charges provided he serves at least 3 days' notice, on the supplier for shut down of not less than 10 days' duration.

(6) Payment :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

6. SCHEDULE D.S.—DOMESTIC SUPPLY :

(1) Availability :

Available to single private houses or flats for lights, fans, domestic pumping sets and household appliances. Private dwellings in which space is occasionally used for the conduct of business by a person residing therein shall also be served under this tariff. Where a portion of the dwelling is used regularly for the conduct of a business, the consumption in that portion will be separately metered and billed under the appropriate Commercial or Industrial Power Tariff ; if separate circuits are not provided, the entire supply will be classified under Commercial Supply.

Re-sale and sub-metering to tenants, other flats or households and other parties is strictly prohibited except with the permission of supplier in which case the blocks of tariff shall be suitably compounded.

Note.—Supply to educational institutions viz. Schools, Colleges, Universities, Hostels and residential quarters attached to the educational institutions shall be classified under Domestic Supply Tariff.

A Hostel shall be considered as one unit and billed under Domestic Supply Tariff without compounding. The supply for residential quarters/flats attached to the educational institutions for staff members shall be suitably compounded.

(2) Character of Service :

A.C. 50 cycles, single, phase 230 volts or 3 phase 400 volts.

(3) Tariff :

35 paise per kWh for the first 15 kWh/month.
20 paise per kWh for the next 25 kWh/month.
18 paise per kWh for the all above 40 kWh/month.

(4) Monthly Minimum Payment :

The monthly minimum charges of Rs 3.00 per consumer (excluding rental etc.) will be applicable.

(5) Force Majeure :

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in minimum charges provided he serves at least 3 days' notice on the supplier for shut down of not less than 10 days' duration.

(6) Payment :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill and the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

7. SCHEDULE B.S.—BULK SUPPLY TO MIXED LOADS :

(1) Availability :

Available for general or mixed loads exceeding 10 KW to M.E.S. Defence Establishments, Railways, Central P.W.D. Institutions, Hospitals, Departmental colonies and other similar establishments, where further distribution is to be done by the consumer.

(2) Character of Service :

A. C. 50. cycles, 3 phase 400 volts, or at the option of the supplier at 11 Kv, 6.6 Kv or 3.3 KV.

(3) Tariff :

25 paise per kWh for entire consumption.

Note.—The above tariff covers supply at 400 volts. A rebate of 7½% will be allowed if supply at the discretion of the supplier is given at 11 kV. 6·6 kV. of 3·3 kV.

(4) Monthly Minimum Payment :

The monthly minimum charges at the rate of 150 per service will be applicable.

(5) The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(6) Single point delivery :

The above tariff is based on the supply being given through a single delivery and mettering point and at a single voltage. Supply at other points or at other voltages shall be separately metered and billed.

8. SCHEDULE S. L.—STREET LIGHTING SUPPLY :

(1) Availability :

Available for street lighting system including signal system and road and park lighting in Municipalities, Panchayats, institutions (at the discretion of the supplier) etc. etc.

(2) Character of service :

A. C. 50 cycles, three of single phase, 400/230 volts.

(3) Tariff :

Energy charges 25 paise per kWh *plus* the maintenance and lamp renewal charges.

(4) Rates of Line Maintenance and Lamp Renewal Charges :

CATEGORY 'A'

Where the initial installation of complete street light fittings and lamps and their subsequent replacement is being carried out at the Board's cost. The Line Maintenance and lamp renewal charges introduced are as under :—

(A) Ordinary Lamps :

(1) Lamps up to 60 watts	..	Rs. 3 ·75 per lamp per month
(2) Lamps of 75 watts	..	Rs. 4 ·00 per lamp per month
(3) Lamps of 100 watts	..	Rs. 4 ·00 per lamp per month
(4) Lamps of 150 watts	..	Rs. 4 ·50 per lamp per month
(5) Lamps above 150 watts and special lamps		Special quotations

(B) Mercury Vapour Lamps :

(1) Lamps of 80 watts	..	Rs. 13 ·00 per lamp per month
(2) Lamps of 125 watts	..	Rs. 14 ·00 per lamp per month
(3) Lamps of 250 watts	..	Rs. 24 ·00 per lamp per month
(4) Lamps of 400 watts	..	Rs. 27 ·00 per lamp per month

(C) Fluorescent Tubes :

(1) Single 2 ft. 20 watts	..	Rs. 6 ·75 per point per month
(2) Single 4 ft. 40 watts	..	Rs. 11 ·60 per point per month
(3) Double 2 ft. 20 watts	..	Rs. 11 ·60 per point per month
(4) Double 4 ft. 40 watts	..	Rs. 18 ·00 per point per month

CATEGORY 'B'

Where the initial installation and subsequent replacement of complete street light fittings is to be done at the cost of the Board and initial installation and subsequent replacement of lamps is to be done at the cost of street lighting consumers i. e. lamps to be supplied by the consumers.

This arrangement would be made applicable in case of all prospective street lighting consumers who will be given option either to come under this category 'B' or category 'C' (discussed below).

The rates to be charged for the line maintenance and lamps renewal charges would be as under :—

(A) Ordinary Lamps :

(1) Lamps up to 150 watts (including lamps of 40, 60, 75, 100 watts)		Rs. 3 ·40 per lamp per month
(2) Lamps above 150 watts	..	Special quotations and special lamps

(B) Mercury Vapour Lamps :

(1) Lamps of 80 watts	..	Rs. 8 ·60 per point per month
(2) Lamps of 125 watts	..	Rs. 9 ·40 per ppint per month
(3) Lamps of 250 watts	..	Rs. 16 ·50 per point per month
(4) Lamps of 400 watts	..	Rs. 18 ·00 per point per month

(c) Fluorescent Tubes :

(1) Single 2 ft. 20 watts : Rs. 5.60 per point per month.

(2) Single 4 ft 40 watts : Rs. 10.50 per point per month.

(3) Double 2 ft 20 watts : Rs. 9.75 per point per month.

(4) Double 4 ft 40 watts : Rs. 16.00 per point per month.

CATEGORY 'C'

Where the initial installation of complete street light fittings and lamps as well as their subsequent replacement to be done at the cost of street lighting consumers (i.e. fittings and lamps to be supplied by the consumers).

This arrangement would also be made applicable for all the prospective street lighting consumers who will be given option to come either for this category 'C' or category 'B' already discussed above. The line maintenance and lamps renewal charges recoverable from such consumers would be as under :—

(a) Ordinary lamps :

(1) Lamps upto 150 watts (including lamps of 40, 60, 75 and 100 watts) Rs. 2.60 per lamp per month.

(2) Lamps above 150 watts and special lamps : Special quotations.

(b) Mercury Vapour lamps :

(1) Lamps of 80, 125, 250 and 400 watts : Rs. 3.00 per lamp per month.

(c) Fluorescent Tubes :

(1) Single 2 ft. 20 watts : Rs. 3.00 per point per month.

(2) Single 4 ft. 40 watts : Rs. 3.00 per point per month.

(3) Double 2 ft. 20 watts : Rs. 3.00 per point per month.

(4) Double 4 ft. 40 watts : Rs. 3.00 per point per month.

CATEGORY 'D'

Where the initial installation of complete street light fittings and subsequent replacement of fittings is to be carried out at the cost of street lighting consumers, but the replacement of fluorescent tubes will be done at the cost of the Board (i.e. fluorescent tubes to be supplied by the Board).

This arrangement is applicable to those street lighting consumers who wish the Board to provide special types of flourescent tube lighting for the sake of beautification. The following charges, shall be recovered for replacement/renewal of fluorescent tubes :—

1.	Fluorescent tubes single 2 ft. 20 watts	.. Rs. 3.75 per point/month.
2.	Fluorescent tubes single 4 ft. 40 watts	.. Rs. 4.15 per point/month.
3.	Fluorescent tubes dourble 2 ft. 20 watts	.. Rs. 4.50 per point/month.
4.	Fluorescent tubes double 4 ft. 40 watts	.. Rs. 5.25 per point/month.

Note.—In the case of street lighting supply to village Panchayats a rebate of twenty five per cent over the standard tariff (i.e. energy charges) and line maintenance and lamp renewal charges (all categories) is allowed w.e.f. 1st April, 1964.

(5) Payment :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill a surcharge of 10 per cent shall be levied on the unpaid amount of

the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full . The temporarily and permanently disconnected consumers would also be covered under this clause.

9. SCHEDULE G.S.—GRID SUPPLY TO DISTRIBUTING LICENCES

(1) Availability :

Available as primary powet to distributing licensees for resale to ultimate consumers.

(2) Character of Service :

A.C. 50 cycles 3 phase 11 kV or at 400 volts at the option of the supplier.

(3) Tariff :

Demand charges	..	Rs. 15 per kVA/month.
plus		
Energy charges	..	11 Paise per kWh for entire consumption.

Subject to a maximum overall rate of 18 paise per kWh without prejudice to the monthly minimum payment under item (5) below.

Note.—The above tariff covers supply at 11 kV and surcharge of 20 per cent will be levied if the supply is given at 400 volts.

(4) Demand Assessment :

(a) The demand charges shall be based on (i) the actual maximum demand during the month or (ii) 75 per cent of the contract demand whichever is the highest.

(b) The 'Contract Demand' means the maximum kW/kVA for the supply of which the Board undetake to provide facilities from time to time.

(5) Monthly Minimum payment :

The monthly minimum payment shall be the demand charges under Item (4) above.

(6) Payment :

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill a surcharge of 10 per cent shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered unde this clause.

(7) Single Point Delivery :

The above tariffis based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other points and at other voltages shall be separately metered and billed.

(8) Revision of Rates :

The above rates are subject to the conditions that if the profit of the electric supply undertaking after selling electricity at the retail rates prevalent in the Punjab State Electricity

Board exceed the limit prescribed in Electricity (Supply) Act, 1948, thus necessitating reduction in rates even below the level of rates of followed by the Board, the supplier shall reserve the right to increase the Grid Supply Tariff to a reasonable extent.

10. SCHEDULE T.M.—TEMPORARY METERED SUPPLY

'A' Tariff for Domestic and Commercial supply :

(1) Availability :

Available to all domestic and commercial supply consumers excluding touring cinemas

(2) **Character of Service :**

A.C. 50 cycles, single phase 230 volts.

(3) **Tariff :**

Flat rate of Re 1 per unit for all domestic and commercial consumptions respectively.

'B' Tariff for Industrial supply i.e., Agricultural pumping, Industrial Power i.e., Small Power, Medium Industrial Power and Large Industrial Power :

(1) **Availability** :

Available to all industrial consumers, including irrigation pumping, lift irrigation, Public Water Supply, etc.

(2) **Character of service :**

A.C. 50 cycles, three phase, 400 volts, or at 11 KV, 6.6 kV and 3.3 kV at supplier's option.

(3) **Tariff :**

(i) As per rates of corresponding permanent supply plus 100 %.

(ii) In the case of large fairs like Jor Mela Fatehgarh Sahib etc. Bulk supply tariff plus 20% shall be adopted for such category of supply.

(4) **Factory Lighting :**

In the case of temporary supply to medium, Small and Agricultural Pumping supply consumers the bonafide factory/pump lighting consumption upto 5% of the industrial supply should be billed on the respective industrial tariff i.e., tariff 'B. of schedule T.M. and the balance consumption (if any) on tariff 'A' of the Schedule T.M.

(ii) In the case of temporary supply to large industrial supply consumers, the bonafide factory lighting and motive power consumption should be measured through one and the same meter and charged at the industial tariff (i.e., Tariff 'B' of Schedule T.M.). The supply to colonies, etc. if any attached to the factory, should be measured independently at 400 volts through a separate service and charged at tariff 'A' of Schedule T.M.

'C' Tariff for Touring Cinemas :

(1) **Availability** :

Available to all touring cinemas, theatres, Circuses, etc. Supply to be given separately for (a) lights and fans (b) motive load.

(2) **Character of Service :**

A.C. 50 cycles single phase 230 volts or three phase 400 volts (at supplier's option).

(3) **Tariff :**

(i) Lights and fans at the rate of 60 paise per kWh per month.

(ii) Motive load as per relevant industrial tariff plus 100 per cent.

SPECIAL CONDITIONS FOR TARIFFS 'A' AND 'C' ABOVE :

(1) If the Board provides and instals the service and meter the consumer shall be charged four times the relevant charges prescribed in the standard Schedule of Service and General charges respectively for each period of 30 days or less during which the temporary supply has been given.

(2) If a consumer provides the material for the service including service equipment and mater box the Board installing the same) the consumer shall be responsible to pay to the Board all erection and dismentlement charges incurred by the Board on the above service, departmental charges at the rate 50% on the cost of labour for erection and dismantalement. In such a case the consumer shall be charged no service charges but only four times the relevant General Charge (e.g. meter hire) as referred to in special conditions No. (1).

(3) Before any expenditure is incurred in giving temporary supply a cash deposit should be taken in advance from the applicant to cover the following :—

(a) If the service is to be provided and installed by the Board ;

(i) Service charges.

(ii) General charges (e.g. meter hire) (Calculated according to special condition No. 1)

(iii) Energy charges.

(b) If the material is provided by the consumers and service installed by the Board.

(i) Erection and dismantlement charges including departmental charges — Calculated according to special condition No. 2

(ii) General charges (e.g. meter hire)

(iii) Energy charges.

11. SCHEDULE T.U.—TEMPORARY UN-METERED SUPPLY :

(1) **Availability** :

Available for illumination purposes on special occasions ie., festivals, fairs, marriages, etc. etc.

(2) **Character of Service** :

A.C. 50 cycles, single phase 230 volts or at 400 volts, three phase at the supplier's option.

(3) **Tariff** :

Rate No. 1 (Supply charges).

(a) 60 paise per lamp per night (of 12 hours or less), for lamps upto 60 watts and on *prorata* basis for lamps above 60 watts.

(b) Rs. 1 per table fan of capacity upto 60 watts per day (of 24 hours or less)

Rate No. 2 (service connection charges).

Rupees 5.00 per service irrespective of the capacity of service.

(4) **Special Conditions** :

(i) "Temporary Unmetered Supply" will be given only where it is not practicable to give a metered supply and where the Sub-Divisional Officer is satisfied that there are no chances of abuse. It will be given for a period of thirty days or less.

(ii) "Temporary Un-metered Supply" for table fans will be given only where the Sub-Divisional Officer is personally satisfied that plugs installed by the consumer for connecting the table fans will not be used for connecting other appliances or higher capacities.

(iii) Before any expenditure is incurred in giving Temporary un-metered supply cash deposit should be taken in advance from the applicant to cover the cost of supply charges and service connection charges.

(iv) Such of the provisions of the Board's Abridged Conditions of Supply as may be relevant shall be applicable to a consumer under the schedule of tariff Temporary un-metered supply.

WATER RATES

Water rates were revised with effect from Kharif, 1974 as under :—

Scheduled of Water Rates

Statement showing occupiers Rates in Force on the Canals in the Punjab with effect from Kharif, 1974.

Class	Crop	Rate per acre		Per
		Flow	Lift	
1	2	3	4	5
	EASTERN CANAL	Rs.	Rs.	
I	Sugarcane ..	27·00	13·50	Crop
II	Water Nuts ..	22·50	11·25	Do
II-A	Rice ..	19·50	9·75	Do
III	Indigo and other dyes, spices and drugs (excluding Rabi crops)	18·75	9·37	Do
III-A	Cotton ..	15·75	7·87	Do
IV	(i) Gardens and Orchards ..	20·62	10·31	Half year
	(ii) Vegetables (Excluding Rabi Crops) ..	16·50	8·25	Crop
V	Melons, fibres (other than cotton and all crops not otherwise (specified)	15·00	7·50	Do
V-A	Maize ..	12·75	6·37	Do
VI	Kharif Oilseeds ..	12·75	6·37	Do
VII	(i) All Rabi crops except wheat, gram, gardens and orchards including vegetables, but excluding wadh water area	6·00	3·00	Do
	(ii) Gardens and Orchards ..	7·50	3·75	Half Year
VII-A	Wheat and gram except other Rabi Crops ..	5·50	2·75	Crop
VIII	Bajra and pulses excluding Mung if sown mixed with Bajra or Chari and used as green fodder	7·50	3·75	Do
	All fodder crops in Kharif and Rabi including mung if sown mixed with Bajra and Chari add used as green fodder crops	6·00	3·00	Do

(a) Watering for ploughing not followed by crops in the same or succeeding harvest	..	3·00	1·50	Acre
(b) Village and District Board Plantations	..	3·00	1·50	Half year
(c) Grass, A single watering	..	3·00	1·50	Do

Notes.—(1) Grass given two or more watering falls under class IX Hemp, Indigo, Guara, Jantar and Arhar ploughed in as green manure before 15th September, are not assessed to water rates.

(2) An additional charge specified in the table below will be levied on Eastern Canal, if any extra watering is allowed after 31st October:—

Class	Crop	Rate per acre		Per
		Flow	Lift	
1	2	3	4	5
		Rs.	Rs.	
		2·25	1·12	Except for fodder crops including turnips
		1·12	0·56	For Fodder crops including turnips

Bhakra Canal, Bist Doab Canal, Nawanshahar Branch, Jullundur Branch, Grey Canals taking from Sidhwan Branch and Makhu Canal, and Mayawah and Sodhinagar Distributaries taking off from Ferozepur Feeder and Sidhwan Branch and Mudki Golewala Phida and Jit Distributaries off taking from Sutlej Navigation Channel of Sirhand Canal.

Class	Crop	Rate per acre		Per
		Flow	Lift	
1	2	3	4	5
		Rs.	Rs.	
I	Sugarcane (Except on Kharif Channels)	33·00	16·50	Crop
II	Sugarcane on Kharif Channels ..	27·00	13·50	Do
III	Water Nuts ..	22·50	11·25	Do
III-A	Rice ..	19·50	9·75	Do

Class	Crop	Rate per acre		Per
		Flow	Lift	
1	2	3	4	5
IV	Indigo and other dyes, Tobacco, spices and drugs	16·50	8·25	Crop
IV-A	Cotton ..	13·50	6·75	Do
V	(i) Gardens and Orchards ..	20·62	10·31	Half year
	(ii) Vegetables except turnips ..	16·50	8·25	Crops
VI	*Deleted*			
VI-A	Barley and oats (Except Kharif Channels)	12·75	6·37	Do
VI-B	Wheat (Except on Kharif Channels) ..	11·69	5·84	Crop
VII	Melons, fibres (other than cotton and all Crops and not otherwise specified)	15·00	7·50	Do
VII-A	Maize ..	12·75	6·37	Do
VIII	Oilseeds (Except on Kharif Channels) ..	12·75	6·37	Do
IX	(i) All Rabi Crops (Except wheat and gram on Kharif Channels) including vegetables and fodder	6·00	3·00	Do
	(ii) Gardens and Orchards ..	7·50	3·75	Half year
IX-A	Wheat and gram on Kharif Channels ..	5·50	2·75	Crop
X	Bajra, Masure, Pulses ..	9·75	4·87	Do
X-A	Gram ..	8·94	4·47	Do
XI	Jawar, Cheena, Grass which has received two or more waterings and all fodder crops including turnips	7·50	3·75	Grass per half year, the rest per acres
XII	Watering for ploughing not followed by a crop in the same or succeeding harvest	3·00	1·50	Acres
XII	(b) Village and District Board Plantation—			
	(i) Any number of watering in Kharif ..	3·00	1·50	Half year
	(ii) One watering in Rabi ..	3·00	1·50	Do
	(iii) Two or more watering in Rabi ..	6·00	3·00	Do
	(c) Grass—A single watering in Kharif or Rabi	3·00	1·50	Do

Notes.—(1) Grass given two or more watering falls under Class XI Hemp, Indigo Guara, Jantar and Arhar ploughed in as green manure before 15th September, are not assessed to water rate.

(2) An additional charge specified in the table below will be levied if an extra watering is allowed after the 31st October, on Kharif Channels :—

Class	Crop	Rate per		Per
		Flow	Lift	
1	2	3	4	5
		Rs	Rs	
		2·25	1·12	Except for fodder crops including turnips
		1·12	0·56	For fodder crops including turnips only
	Sirhind Canal			
I	Sugarcane (Except on Kharif Channels)	33·00	16·50	Crop
II	Sugarcane on Kharif Channels ..	27·00	13.50	Do
III	Water nuts ..	22·50	11·25	Crop
III-A	Rice ..	19·50	9·75	Do
IV	Indigo and other dyes, tobacco, spices and drugs ...	16·50	8·25	Do
IV-A	Cotton ..	13·50	6·75	Do
IV-A	Cotton ..	13·50	6·75	Do
V	(i) Gardens and Orchards ..	20·62	10·31	Half year
	(ii) Vegetables except turnips ..	16·50	8·25	Crop
VI	*Deleted* ..			
VI-A	Barley and oats (Except on Kharif Channels)	12·75	6·37	Do
VI-B	Wheat (Except in Kharif Channels) ..	11·69	5·84	Do
VII	Melons, fibres (Other than cotton and all crops not otherwise specified)	15·00	7·50	Do
VII-A	Maize ..	12·75	6·37	Do

Class	Crop	Rate per Acre		Per
		Flow	Lift	
1	2	3	4	5
VIII	Oilseeds (Except on Kharif Channels) ..	12·75	6·37	Crop
IX	(i) Oil Rabi crops (Except wheat and gram on Kharif Channels (including vegetables and fodder)	6·00	3·00	Do
	(ii) Gardens and Orchards ..	7·50	3·75	Half year
IX-A	Wheat and Gram on Kharif Channels ..	5·50	2·75	Crop
X	Bajra, Massure and pulses excluding Mung sown mixed with Bajra or Chari and used as green fodder	9·75	4·87	Do
X-A	Gram ..	8·94	4·47	Do
XI	Jowar, Cheena, Mong if sown with Bajra, Chari and used as green fodder, grass which has received crops two or more waterings and all fodder including turnips	7·50	3·75	The grass per half year and rest per crop
XII	(a) Waterings for ploughing not followed by crops in the same or succeeding harvest	3·00	1·50	Acre
	(b) Village and District Board Plantation—			
	(i) Any number of watering in Kharif ..	3·00	1·50	Half year
	(ii) One watering in Rabi ..	3·00	1·50	Do
	(iii) Two or more waterings in Rabi ..	6·00	3·00	Do
	(c) Grass—A single watering in Kharif or Rabi ..	3·00	1·50	Do

Note.– Grass given two or more watering falls under Class XI Hemps, Indigo, Guara Jantar Arhar ploughed in as Green Manure before 15th September are not assessed to water-rates.

Additional Charges—

An additional charge specified in the table below will be levied on Sirhind Canal and Upper Bari Doab Canal, if any extra water is allowed after 31st October, on Kharif Channels :—

Rates per Acre		
Flow	Lift	
Rs	Rs	
2.25	1·12	Per acre except for fodder crops including turnips.
1·12	0·56	for fodder crops including turnips only

Upper Bari Doab Canal

Class	Crop	Rate per Acre		Per
		Flow	Lift	
1	2	3	4	5
		Rs	Rs	
I	Sugarcane (Except on Kharif Channels) ..	33·28	16·64	Crop
II	Sugarcane on Kharif Channels ..	27·22	13·61	Do
III	Water Nuts ..	22·69	11·34	Do
III-A	Rice ..	19·65	9·83	Do
IV	Indigo and other dyes, tobacco, poppy, spices and drugs	4·64	2·32	Do
IV-A	Cotton ..	13·61	6·80	Do
V	(i) Gardens and Orchards ..	20·80	10·40	Half year
	(ii) Vegetable except turnips ..	16·64	8·32	Crop
VI	Wheat (except on Kharif Channels) ..	11·79	5·89	Do
V-A	Barley and oats (except on Kharif Channels) ..	6·86	3·43	Do
VII	Melons, fibres (other than cotton) and all crops not Otherwise specified	13·59	6·80	Do
VII-A	Maize ..	11·34	5·67	Do
VIII	Oilseeds (except Rabi oil seeds on Kharif Channels)	12·86	6·43	Do
IX	(i) All Rabi crops (except wheat and gram on Kharif Channels including vegetables and fodders)	6·06	3·03	Do
	(ii) Gardens and orchards ..	7·58	3·79	Half year
IX-A	Wheat and gram on Kharif Channels ..	5·56	2·78	Crop
X	Bajra, Masur and pulses excluding Mung, if sown mixed with Bajra or Chari and uses as green fodder	9·83	4·91	Do
X-A	Gram ..	9·01	4·51	Do
XI	Jowar, Cheena, Mung, if sown with Bajra or Chari and used as green fodder, grass which received two or more waterings and all fodder crops including turnips	7·56	3·78	The grass per 1/2 year the rest per crop

Class	Crop	Rate per Acre		Per
		Flow	Lift	
1	2	3	4	5
		Rs	Rs	
XI-A	Paddack area sanctioned by the State Government	16·50	8·25	Per half year on the whole area in respective of whether it be irrigated in part of whole or not at all
XII	(a) Waterings for ploughing not followed by a crop in the same or succeeding harvest	3·03	1·52	Acre
	(b) Village and District Board plantations—			
	(i) Any number of watering in Kharif ..	3·03	1·52	Half year
	(ii) One watering in Rabi ..	3·03	1·52	Ditto
	(iii) Two or more waterings in Rabi ..	6·06	3·03	Ditto
	(c) Grass, Single Watering in Kharif or Rabi ..	3·03	1·52	Ditto

Notes.—1. Grass given two or more waterings falls under Class XI. Hemp, Indigo, Jantar, Arhar and Gaura ploughed as green manure before 15th September, not assessed to water rates.

2. Additional charge specified in the table below will be levied, on Sirhind Canal and Upper Bari Doab Canal, if any extra water is allowed after 31st October on Kharif Channels :—

Rates per Acre		
Flow	Lift	
Rs	Rs	
2·25	1·12	Except fodder crops including turnips.
1·12	0·56	For fodder crops including turnips only.

Note 3.—Canal rates specified in respect of the U.B.D.C. are equivalent to :—

Class	Paise per Marla	Class	Paise per Marla	Class	Paise per Marla	Class	Paise per Marla
I	0·17	II	0·14	III	0·12	III-A	0·10
IV & V	0·09	IV-A	0·08	VI	0·08	VI-A	0·07
VII	0·07	VII-A	0·05	VIII	0·07	IX	0·03
X	0·05	XI	0·04	XII(iii) XII(a)(c)(i) (ii) and (b)	0·03		0·02

and accord with the Ghumaon measure in use in the area irrigated by the U.B.D.C.

Note 3.—Rates for rabi crops under classes other than IX relate to perenial channels.

Shah Nahar Canal

Class	Crop	Rate per Acre		Per
		Flow	Lift	
		Rs	Rs	
I	*Deleted*			
II	Sugarcane ..	27·45	13·73	Crop
III	Water nuts ..	23·06	11·53	Do
III-A	Rice	19·76	9·88	Do
IV	Indigo and other dyes, tobacco, poppy spices and drugs	16·47	8·24	Do
IV-A	Cotton ..	13·17	6·59	Do
V	(i) Garden and orchards ..	20·58	10·29	Half-year
	(ii) Vegetable, except turnips excluding Rabi crops	16·47	8·24	Crop
VI	*Deleted*			
VII	Melons, fibres (other than cotton) all crops a not otherwise specified	13·17	6·59	Do
VII-A	Maize	10·98	5·49	Do
VIII	Oil-seed (except Rabi oil-seeds on Kharif Channels)	13·17	6·59	Do
IX	(i) All Rabi Crops except wheat and gram on Kharif channels (including vegetables and fodder)	6·58	3·29	Do
	(ii) Gardens and vegetables ..	8·23	4·11	Half-year
IX-A	Wheat and gram on Kharif Channels	6·04	3·02	Crop
X	Bajra and pulses ..	9·87	4·94	Do
XI	Jawar, Cheena, Grass, which has received two or more waterings and all fodder crops including turnips	6·58	3·29	Grass per half-year, the rest per crop
XI-A	*Deleted*			
XII	(a) Watering for ploughing not followed by crops in the same or succeeding harvest	3·29	1·64	Acre

Class	Crop	Rate per Acre		Per
		Flow	Lit	
1	2	3	4	5
		Rs	Rs	
	(b) Village and District Board Plantation—			
	(i) Any number of watering in Kharif ..	3·29	1·64	Half-year
	(ii) One Watering in Rabi ..	3·29	1·64	Do
	(iii) Two or more watering in Rabi ..	6·58	3·29	Do
	(c) Grass—A single watering in Kharif or Rabi	3·29	1·64	Do

Notes.—(1) Grass given two or more waterings falls under Class XI. Hemp, Indigo, Guara, Jantar and Arhar ploughed in as green manure before 15th September are not assessed to water-rates.

(2) An additional charge specified in the Table below will be levied, if any extra watering is allowed after 31st October on Kharif Channels :—

Rate per Acre		
Flow	Lift	
Rs	Rs	
2·20	1·10	For all Rabi crops except for fodder crops including turnips.
0·55	0·28	For Rabi fodder crops including turnips only.

Rates recoverable from all owners of water mills

Category A .. Rs 200.00 per stone per annum. It includes all gharats near Mukerian and Head Reach of Shah Nahar Canal.

Category B .. Rs 160.00 per stone per annum. It includes gharats on the River Canal, other Gharats on Shah Nahar. Canal Gharats on Nallah Chichian and Shankarwala Distributary.

Category C .. Rs 120.00 per stone per annum. Gharats on tail reach at Shah Nahar Canal on Choe Maingwa. Poore Chak.

The following provision applies to all canals in the Punjab:—

"Provided that for water used for the growing fodder crops on any irrigated area, in excess of twenty per centum of the net cropped area of any occupiers, the charge for the excess area leviable according to the rates specified in the Schedules shall be increased by—

(a) twenty-five per centum, if the irrigated area is situated within the limits of a municipality of the third class or a notified area or within the distance of five miles on all sides of the outer boundary thereof ;

(b) fifty per centum, if the irrigated area is situated within tbe limits of a municipality of the second class or within a distance of five miles on all sides of the other boundary thereof ; and

(c) one hundred per centum, if the irrigated area is situated within the limits of a Municipality of the first class or Cantonment within a distance of five miles on all sides of the outer boundary thereof".

SCHEDULE FOR MISCELLANEOUS RATES APPLICABLE TO ALL CANALS

Brick making and pise wall building	..	Re. 0.56 per 100 cubic feet
Laying concrete and brick or stone masonry	..	Re. 0.37 per 100 cubic feet
Metalling Roads	..	Rs 30.00 per mile
Consolidation of Kacha Service Roads	..	Rs. 90.00 per mile per annum for a maximum of 8 watering in the 10 months December to September
Water supplied in bulk	..	Rs 3.00 per 2500 cubic feet
Manufacture of Charcoal	..	Rs 4.50 per kiln per season crop, provided kiln is in use
Watering road side avenue tree	..	(i) Rs 7.50 per canal mile of 5000 ft. for Kharif crop (ii) Rs 15.00 for Rabi Crop
Sprinkling water on roads in the Kharif season	..	Rs 15.00 per canal mile of 5000 feet for Rabi Crop
Sprinkling water on roads in the Kharif season		Rs 15.00 per mile
Sprinkling water on roads in Rabi season	..	Rs 30.00 per mile.

Proviso :—

Except within tne limits of Civil stations, Cantonments and Municipalities, no charges shall be made for water used for a manufacture of bricks not subsequently burnt in a kiln or for pise wall building, if taken from a water course or tank or lawfully supplied from a canal.

No charge additional to Rs 90.00 for floodings per mile should be levied for sprinkling water on kacha service roads;

No charge in practice will be levied for sprinkling water on roads where the amount of water used is negligible. Water supplied in bulk to Municipalities including Notified Area and Small Town Committees and other public bodies, for use by public in general for drinking and washing purposes. (But not for commercial purpose is to be charged at the rate of 6000 cubic feet per Rs. 3.00).

No charge shall be made for water used for watering avenue or road side trees grown by villagers alongside water course, fields and village roads and village *abadi*.

List of Fodder Crops

1. Jowar (Great Millet).
2. Kangni (Italian Millets).
3. Lucern or Alfalfa.
4. Grass.
5. Chari.
6. Moth.
7. Guara.
8. Sawank.
9. Rawan'
10. Madal.
11. Turnips.
12. Senji.
13. Maina.
14. Shaftal.
15. Methra
16. Sarson or Tara Mira when sown with any sanctioned fodder crop and cut green fodder.
17. Fields containing an admixture of wheat or Kashni does not appreciably enhance the value of fodder crops.
18. Oats grown in declared paddock areas.
19. Maize grown for fodder sown in March and April.
20. Barseen.
21. Mak Chari.

Schedule of occupiers rates applicable to water supplied for irrigation purposes through Government channels when derived for pumping from Sub-soil water table :—

Supply during the Kharif season Re 0.44 per 1000 cft.

Supply during the Rabi season .. Re 0.29 per 1000 cft.

Water Rates for Tubewell Irrigation

(a) Tubewell constructed, maintained or controlled 34 paise per unit of Electricity consumed by the State Government.

(b) Tubewells constructed, maintained or controlled 52 paise per unit of Electricity consumed by the Punjab State Tubewell Corporation.

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